FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Firouz Bahramizadeh
DOCKET NO.: 25-01032.001-R-1
PARCEL NO.: 16-36-123-035

The parties of record before the Property Tax Appeal Board are Firouz Bahramizadeh, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$58,987
IMPR.:	$142,523
TOTAL:	$201,510

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 2,168 square feet of living area. The dwelling was constructed in 1984 and is approximately 41 years old. Features of the home include a full basement with finished area,[1] central air conditioning, two full bathrooms, one half bathroom, a fireplace and a 440 square foot garage. The property has an approximately .1197-acre or 5,214 square foot site and is located in Highland Park, Moraine Township, Lake County.[2]

[1] The appellant disclosed the subject dwelling has basement finish, which is not depicted in the subject's property record card submitted by the board of review, suggesting the basement finish is not currently assessed by county assessing officials.
[2] The Board finds both parties depict the subject's site size to be approximately .1197 of an acre or approximately 5,214 (.1197 x 43,560 = 5,214 square feet) square feet of land area.

The appellant contends assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .10 of a mile from the subject property. The comparables have sites that range in size from 5,200 to 5,280 square feet of land area. The comparables were improved with 1.75-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 1,976 to 2,368 square feet of living area. The dwellings were built from 1941 to 1951 and have reported effective years built ranging from 1950 to 1976. Each comparable has a full basement, central air conditioning, two or three full bathrooms, a fireplace and a garage ranging in size from 216 to 660 square feet of building area. Two comparables each have one or two additional half bathrooms. The comparables have land assessments ranging from $58,839 to $59,128 or from $11.20 to $11.32 per square foot of land area. The comparables have improvement assessments ranging from $105,841 to $116,360 or from $49.14 to $53.56 per square foot of living area.

The appellant also submitted a supplemental grid with one additional comparable that was not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the additional comparable property contained in the supplemental grid submitted by the appellant is given no weight.

Based on this evidence, the appellant requested a reduced land assessment of $58,839 or $11.28 per square foot of land area and a reduced improvement assessment of $110,344 or $50.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $201,510. The subject property has a land assessment of $58,987 or $11.31 per square foot of land area and an improvement assessment of $142,523 or $65.74 per square foot of living area.

In response to the appellant's appeal, the board of review stated that within the subject's neighborhood 8 out of 304 homes were built between 1980 to 2005, making the subject one of the few newer homes in the area. The board of review argued that the appellant's comparables range from 33 to 43 years older than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .49 of a mile from the subject property. The comparables have sites that range in size from 5,189 to 6,477 square feet of land area. The comparables were improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,136 to 2,482 square feet of living area. The dwellings are from 22 to 74 years old. Each comparable has a basement with finished area, central air conditioning, two or three full bathrooms, one additional half bathroom and one or two fireplaces. Three comparables each have a garage ranging in size from 276 to 528 square feet of building area. The comparables have land assessments ranging from $57,239 to $59,308 or from $8.84 to $11.43 per square foot of land area. The comparables have improvement assessments ranging from $164,924 to $233,528 or from $67.46 to $105.81

per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board finds all the comparables are similar to the subject in location.

With respect to the subject's land assessment, the Board finds the appellant's three comparables, along with board of review comparables #1, #2 and #4 are more similar to the subject in size. These six comparables have land assessments ranging from $11.20 to $11.43 per square foot of land area. The subject's land assessment of $11.31 per square foot of land area falls within the range established by the best comparables in this record.

With respect to the subject's improvement assessment, the Board has given reduced weight to the appellant's comparables #1 and #2, as well as board of review comparables #1, #2 and #3, which are less similar to the subject dwelling in age or size, than other comparables in the record. The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #4, which overall are more similar to the subject in dwelling size, design, age and some features. These two comparables have improvement assessments of $108,831 and $164,924 or $52.98 and $77.21 per square foot of living area, respectively. The subject property has an improvement assessment of $142,523 or $65.74 per square foot of living area, which is bracketed by the two most similar comparables in this record.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement and/or land was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 17, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Firouz Bahramizadeh
470 Pleasant Ave
Highland Park, IL 60035-4910

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085