



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mehran Farahmandpour  
DOCKET NO.: 16-03217.001-R-1  
PARCEL NO.: 14-24-102-006

The parties of record before the Property Tax Appeal Board are Mehran Farahmandpour, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$78,878  
**IMPR.:** \$283,362  
**TOTAL:** \$362,240

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 2016 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 two-story dwelling of brick exterior construction with 5,510 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement, central air conditioning, three fireplaces, a 1,156 square foot garage and a 399 square foot in-ground pool. The property has a 53,579 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located from .39 to .52 of a mile from the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 4,696 to 6,538 square feet of living area. The dwellings were constructed from 1998 to 2004. Each comparable has a basement, central air conditioning, two or four fireplaces, each comparable has a garage ranging in size from 920 to 1,411 square feet of

building area and one comparable has an in-ground pool. The comparables have sites ranging in size from 50,031 to 76,217 square feet of land area. The comparables sold from March 2015 to July 2016 for prices of \$850,000 to \$995,000 or from \$130.01 to \$209.75 per square foot of living area, including land. Based on this evidence the appellant requested an assessment reduction to \$339,749, reflecting a market value of \$1,024,575 or \$185.95 per square foot of living area, based on the 2016 three-year average median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$362,240. The subject's assessment reflects a market value of \$1,092,400 or \$198.26 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, two of which were utilized by the by the appellant, that were located from .389 to .492 of a mile from the subject property. The comparables were improved with two-story dwellings of brick exterior construction that range in size from 4,111 to 5,596 square feet of living area. The dwellings were constructed from 1992 to 2004. Each comparable has a full basement, central air conditioning, two or four fireplaces, a garage ranging in size from 800 to 1,323 square feet of building area and one comparable has an in-ground pool. The comparables have sites ranging in size from 56,262 to 69,910 square feet of land area. These properties sold from May 2014 to July 2016 for \$860,000 to \$1,182,500 or from \$196.41 to \$211.31 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #1, due to its larger lot when compared to the subject. The Board also gave less weight to the board of review comparables #2 and #4, due to their smaller size or older sale date, which occurred in May 2014.

The Board finds the best evidence of market value to be the appellant's comparable #2, as well as the parties two common comparables. These comparables are most similar in location, size, age and features. These comparables sold for prices ranging from \$930,000 to \$995,000 or from \$169.59 to \$209.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,092,400 or \$198.26 per square foot of living area, including land, which is above the range established by the best comparables in this record on a total market value basis and is within the range on a per square foot basis. The Board further finds the subject is superior to the best comparables due to its age, basement size and/or in-ground pool. After

considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction is warranted. Based on this evidence the Board finds no reduction in the subject's assessment is justified.

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: \_\_\_\_\_

CERTIFICATION

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: February 13, 2019



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 9-125 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

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COUNTY

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