



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

APPELLANT: Ahmed Farag  
DOCKET NO.: 07-02328.001-R-1  
PARCEL NO.: 16-08-301-009

The parties of record before the Property Tax Appeal Board are Ahmed Farag, the appellant, by attorney Robert M. Sarnoff of Sarnoff & Baccash, Chicago, Illinois; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$ 211,676**  
**IMPR.: \$ 600,734**  
**TOTAL: \$ 812,410**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a three-story single family dwelling of brick exterior construction that contains 6,968 square feet of above ground living area. The dwelling was constructed in 1998. Features of the home include a 3,823 square foot basement finished with a 2,866 square foot recreation room, central air conditioning, four fireplaces and two attached garages with 418 and 770 square feet of building area, respectively. The subject property has a 1.41 acre parcel and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables improved with a 1.5-story dwelling and two, 2-story dwellings that range in size from 7,049 to 7,947 square feet of living area. The dwellings have brick exterior construction and were built in 1997 and 2001. Each comparable has a basement with one being finished with 374 square feet, each comparable has central air conditioning, the

comparables have 1 or 3 fireplaces and each comparable has an attached garage ranging in size from 858 to 1,049 square feet. These properties have improvement assessments ranging from \$529,587 to \$582,597 or from \$73.31 to \$76.57 per square foot of living area. The appellant's attorney stated the subject had an improvement assessment of \$86.21 per square foot of living area. The appellant requested the subject's improvement assessment should be reduced to \$74.64 per square foot of living area, the average of the improvement assessments of the comparable properties, resulting in a revised improvement assessment of \$520,091 and a total revised assessment of \$731,767.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$812,410 was disclosed. The subject has an improvement assessment of \$600,734 or \$86.21 per square foot of living area. In support of the assessment the board of review submitted descriptions and assessment information on six comparables improved with two-story dwellings that range in size from 5,149 to 6,798 square feet of above ground living area. The dwellings have wood siding, brick or a combination of wood siding and brick exterior construction and were built from 1987 to 1997. Each comparable has a basement with five being finished with recreation rooms ranging in size from 1,512 to 3,021 square feet, each comparable has central air conditioning, the comparables have from 1 to 3 fireplaces and each comparable has an attached garage ranging in size from 812 to 1,044 square feet. The comparable properties have improvement assessments ranging from \$451,943 to \$593,959 or from \$85.03 to \$92.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The parties submitted assessment information on nine comparables to support their respective positions. The Board finds appellant's comparables #2 and #3 and the board of review comparables #1 and #3 are most similar to the subject in size, age and features. These comparables are improved with two-story dwellings that range in size from 6,072 to 7,947 square feet of

living area. The dwellings were built from 1990 to 2001. Each comparable has a basement with two being partially finished, each comparable has central air conditioning, the comparables have one or three fireplaces and each comparable has an attached garage ranging in size from 812 to 1,044 square feet. These properties have improvement assessments ranging from \$529,785 to \$593,959 or from \$73.31 to \$92.35 per square foot of living area. Of these four comparables, the most similar to the subject property is board of review comparable #3 with an improvement assessment of \$87.37 per square foot of living area. The subject has an improvement assessment of \$600,734 or \$86.21 per square foot of living area, which is within the range established by the four best comparables in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence in the record.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: March 23, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.