



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

APPELLANT: Jorjic Badalpour
DOCKET NO.: 07-05162.001-R-1
PARCEL NO.: 16-27-308-001

The parties of record before the Property Tax Appeal Board are Jorjic Badalpour, the appellant, by attorney Edward Larkin of Larkin & Larkin, Park Ridge; 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: \$68,594
IMPR.: \$103,373
TOTAL: \$171,967**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story single family dwelling with 2,474 square feet of living area. The dwelling has wood siding exterior, a slab foundation and a one-car attached garage with 348 square feet of building area. The dwelling was constructed in 1951. The property is located in Highland Park, Moraine 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 located along the same street and within two blocks of the subject property. The appellant described the comparables as being part one-story and part two-story dwellings that ranged in size from 1,510 to 1,737 square feet of living area. Copies of the property tax assessment information sheets for the comparables provided by the appellant described comparables #1 and #3 as 1.5-story dwellings. The dwellings were constructed in 1929 and 1961. Each comparable had a basement, one comparable had central air conditioning, two comparables had a fireplace and each had a detached garage ranging in size from 240 to 460 square feet. These properties had improvement assessments ranging from \$52,275 to \$57,184 or

from \$32.25 to \$37.93 per square foot of living area. Based on these comparables the appellant argued the subject's improvement assessment should be reduced to \$35.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$171,967 was disclosed. The subject has an improvement assessment of \$103,373 or \$41.78 per square foot of living area. In support of the assessment the board of review provided copies of property record cards, copies of photographs and a grid analysis for the subject and three comparables. The subject's property record card indicated the dwelling had central air conditioning. The property record card also indicated the dwelling was remodeled in 1998 and an effective date of construction of 1983. The three comparables were described as two-story dwellings with brick, brick and vinyl or brick and wood siding exteriors. The comparables were constructed from 1948 to 1956 and ranged in size from 2,369 to 2,428 square feet of living area. The property record cards disclosed the comparables were remodeled in 2003, 2007 and 2005, respectively. Each comparable had a basement with two being finished with recreation rooms, each had central air conditioning, two comparables had one or two fireplaces and each comparable had a detached 440 square foot garage. The board of review also submitted a map depicting the comparables as being located from .06 to .51 miles from the subject. These properties had improvement assessments ranging from \$117,748 to \$128,773 or from \$48.76 to \$54.36 per square foot of living area.

The board of review also submitted a copy of a listing sheet for the subject property disclosing the property was listed for sale in January 2007 for a price of \$549,000. The listing sheet described the subject dwelling as being a totally renovated custom home with central air conditioning and a crawl space foundation. Additionally, the board of review submitted the property record cards and an assessment analysis of the appellant's comparables.

Based on this record, the board of review requested the assessment of the subject be sustained.

In rebuttal the appellant asserted the board of review comparables have basements, exterior brick construction and larger garages. The appellant also stated that each of appellant's comparables was located on the same street as the subject whereas none of the board of review comparables were so located.

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 the 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 Board finds the appellant's comparables were not similar to the subject in size and two comparables were not similar to the subject in age. Additionally, two comparables differed from the subject in style, being described as 1.5-story dwellings. The Board finds these properties were not similar to the subject so as to demonstrate assessment inequity.

The Board finds the comparables submitted by the board of review were more similar to the subject in age, size and style. Additionally, the board of review documentation described the subject and the comparables as being remodeled. The Board finds these properties were superior to the subject with basements and slightly larger garages. The comparables had improvement assessments ranging from \$117,748 to \$128,773 or from \$48.76 to \$54.36 per square foot of living area. The subject has an improvement assessment of \$103,373 or \$41.78 per square foot of living area, which is below the range established by the best comparables but justified due to their superior features. The Board finds this evidence indicates the subject is not being inequitably assessed.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence a lack of assessment uniformity.

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 M. Louie

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 18, 2011

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.