



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

APPELLANT: Khwaja & Farzana Hasan
DOCKET NO.: 09-02527.001-R-1
PARCEL NO.: 07-02-107-007

The parties of record before the Property Tax Appeal Board are Khwaja & Farzana Hasan, the appellants; 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: \$ 17,516
IMPR.: \$ 86,408
TOTAL: \$ 103,924

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story frame dwelling containing 2,928 square feet of living area that was built in 2005. Features include a full finished basement, central air conditioning, a fireplace and a 400 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellants did not contest the subject's land assessment. In support of these arguments, the appellants submitted information on three suggested comparables located a "few yards" from the subject property. The comparable properties consist of one and one-half story frame dwellings that have 2,928 square feet of living area and were built in 2005. Features include full unfinished basements, central air conditioning, a fireplace and a 400 square foot attached garage. The comparables have improvement assessments ranging from \$77,122 to \$80,318 or \$26.34 or \$27.43 per square foot of living area. The subject's improvement assessment is \$86,408 or \$29.51 per square foot of living area.

The comparables also sold from June 2006 to August 2006 for prices of \$278,900 or 95.25 per square foot of living area including land. The subject sold in July 2006 for \$282,900 or \$96.62 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$103,924 was disclosed. The subject's assessment reflects an estimated market value of \$316,263 or \$108.01 per square foot of living area including land using Lake County's 2009 three-year median level of assessments of 32.86%.

In support of the subject's assessment, the board of review presented descriptions and assessment information on the same three comparables the appellants submitted as well as three suggested comparable sales. The comparable sales consist of two-story frame dwellings that were built between 2005 and 2008. The dwellings range in size from 2,756 to 3,151 square feet of living area. Two comparables have unfinished basements and one comparable has a finished basement. Other features include central air conditioning, a fireplace and garages ranging in size from 420 to 580 square feet. The comparables sold from April 2008 to May 2009 for prices ranging from \$280,000 to \$354,000 or from \$101.60 to \$113.13 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds that both parties submitted descriptions and assessment information on the same three equity comparables. The comparables have improvement assessments ranging from \$77,122 to \$80,318 or \$26.34 or \$27.43 per square foot of living area. The subject's improvement assessment is \$86,408 or \$29.51 per square foot of living area. The Board finds the comparables lack a finished basement and the additional bathroom that the subject property enjoys. After considering adjustments to these comparables for differences when compared to the subject property, the Board finds the subject's higher improvement assessment is justified and no reduction is 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 the 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.

The appellants also argued overvaluation as a part of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist.2000). After analyzing the market evidence submitted, the Board finds the appellants have not met this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds that both parties submitted six comparable sales for consideration as well as the sale of the subject property. The Board gives less weight to the appellant's comparables and the subject's sale due to their 2006 sale dates occurring over two years prior to the January 1, 2009 assessment date. The Board finds the comparable sales submitted by the board of review have sale dates more probative of the subject's market as of the January 1, 2009 assessment date. The comparables sold from April 2008 to May 2009 for prices ranging from \$280,000 to \$354,000 or from \$101.60 to \$113.13 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$316,263 or \$108.01 per square foot of living area including land, which falls within the range established by the most similar comparable sales in the record. After considering adjustments to these comparables for differences when compared to the subject property, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

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

Frank J. Grief

Member

Member

Mario M. Louie

Shawn R. Lerbis

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: September 23, 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.