



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

APPELLANT: Sam Bassali
DOCKET NO.: 09-03458.001-R-1
PARCEL NO.: 14-32-303-007

The parties of record before the Property Tax Appeal Board are Sam Bassali, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$49,144
IMPR: \$156,847
TOTAL: \$205,991

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick construction containing 3,222 square feet of living area. The dwelling was constructed in 1987 and is approximately 22 years old. Features of the home include central air conditioning, one fireplace and a three-car attached garage with 792 square feet of building area. The subject property has a 44,763 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. In describing the subject property the appellant indicated in Section III of the form and in the grid analysis the dwelling had no basement but a crawl space foundation. In support of the inequity argument the appellant submitted information on four comparable properties described as two-story dwellings of brick construction that range in size from 3,000 to 3,656 square feet of living area. Photographs of the comparables depict comparable #4 as being part frame and brick exterior construction. The dwellings ranged in age from 21 to 26 years old and were located from .20 to .85 miles from the subject property. Each comparable had a basement with one being partially finished, central air conditioning, 1 or 3 fireplaces and garages ranging in size from 528 to 831 square feet of building area. The comparables have improvement assessments ranging from \$143,842 to \$193,049 or from \$45.88 to \$52.80 per

square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$156,847 or \$48.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$225,743 was disclosed. The subject has an improvement assessment of \$176,599 or \$54.81 per square foot of living area.

In rebuttal the board of review noted a difference in the description of the subject property. The board of review indicated that assessment records, such as the subject's property record card, described the subject as having a 1,683 square foot basement. Furthermore, the board of review submitted a copy of a multiple listing sheet describing the subject dwelling as having a full basement with game room. The listing sheet disclosed the subject sold in May 2005 for price of \$615,000.

In further support of the assessment the board of review also presented descriptions and assessment information on four comparable properties consisting of two-story brick or brick and frame dwellings that range in size from 2,840 to 3,563 square feet of living area. The dwellings were constructed from 1980 to 1991. Each comparable had a basement with one being partially finished, central air conditioning, one to three fireplaces and garages ranging in size from 648 to 1,134 square feet of building area. These properties have improvement assessments ranging from \$151,638 to \$233,934 or from \$49.45 to \$65.66 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 a reduction in the subject's assessment is warranted.

The appellant contends 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 appellant has met this burden.

The first issue is whether or not subject the dwelling has a basement. The appellant completed the petition in which he asserted in both Section III and in the grid analysis the subject had no basement. The board of review stated that the subject had been assessed as having a basement and also submitted a copy of a listing sheet describing the subject as having a basement. The appellant did not respond to the board of review assertion with any rebuttal evidence challenging the description of the subject's foundation. Based on this record the Board finds the

appellant did not establish by a preponderance of the evidence that the subject had no basement.

The Board further finds comparable #2 and #4 submitted by the appellant and comparable #3 submitted by the board of review were most similar to the subject in size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$143,842 to \$157,658 or from \$47.95 to \$49.45 per square foot of living area. The subject's improvement assessment of \$176,599 or \$54.81 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 21, 2012

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.