



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

APPELLANT: Sefket Muslimovic  
DOCKET NO.: 16-02220.001-R-1  
PARCEL NO.: 07-07-410-039

The parties of record before the Property Tax Appeal Board are Sefket Muslimovic, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$10,070  
**IMPR.:** \$101,907  
**TOTAL:** \$111,977

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 is improved with a two-story single-family dwelling of frame exterior construction containing 2,734 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 525-square foot garage. The property is situated on a 7,347-square foot site and located in Gurnee, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .89 to 5.02 miles from the subject. None of the properties have the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction containing from 2,890 to 3,272 square feet of living area. The homes were built in 2004 and 2006. Each of the comparables has a basement, one with a finished area, central air conditioning, a fireplace, and a garage ranging in

size from 599 to 704 square feet of building area. The comparables sold from October 2014 to March 2016 for prices of \$256,000 or \$321,500 or from \$83.58 to \$98.26 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$284,970 or \$104.23 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,977. The subject's assessment reflects a market value of \$337,687 or \$123.51 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 located from .118 to .733 of a mile from the subject. The comparables are improved with two-story single-family dwellings of frame exterior construction containing from 2,006 to 2,619 square feet of living area. The dwellings were constructed in 1990 or 1992. None of the comparables have the same neighborhood code as the subject property. The dwellings are situated on sites ranging in size from 9,905 to 14,976 square feet of building area. Each comparable has a basement, with two having a finished area, central air conditioning, a fireplace, and a garage ranging in size from 399 to 651 square feet of building area. The comparables sold from April 2015 to July 2016 for prices ranging from \$249,000 to \$378,000 or from \$123.33 to \$144.33 per square foot of living area, including land. Based on this evidence, the board 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 proven 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 a reduction in the subject's assessment is not warranted.

The parties submitted sales data on seven properties for the Board's consideration. The Board finds all of the comparables submitted by the parties are older structures when compared to the subject. Appellant's comparables #1 and #2 were given less weight by the Board as they are located over five miles from the subject. The board of review's comparables #3 and #4 were given less weight by the Board as they are smaller in dwelling area when compared to the subject. The remaining properties sold for prices ranging from \$321,500 to \$378,000 or from \$98.26 to \$144.33 per square foot of living area. The subject's assessment reflects an estimated market value of \$337,687 or \$123.51 per square foot of living area, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the subject's assessment is supported and a reduction is not 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: July 17, 2018



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sefket Muslimovic, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085