



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

APPELLANT: Basith Abuzaffer  
DOCKET NO.: 19-02800.001-R-1  
PARCEL NO.: 07-26-205-041

The parties of record before the Property Tax Appeal Board are Basith Abuzaffer, 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:** \$15,721  
**IMPR.:** \$78,710  
**TOTAL:** \$94,431

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 2019 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 dwelling of wood siding exterior construction containing 2,352 square feet of living area. The dwelling was built in 1984. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 484 square feet of building area. The property has a 10,400 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,251 to 2,931 square feet of living area. The homes were built from 1983 to 1998. Each comparable has a basement with three being finished with recreation rooms, central air conditioning, one fireplace, and an attached two-car garage ranging in size from 462 to 571 square feet of building area. The comparables are located in the

same neighborhood as the subject with sites ranging in size from 8,760 to 16,310 square feet of land area. The sales occurred from June 2018 to February 2019 for prices ranging from \$255,000 to \$335,000 or from \$108.42 to \$123.06 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$86,658.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,431. The subject's assessment reflects a market value of \$287,112 or \$122.07 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,078 to 2,352 square feet of living area. The homes were built in 1987 or 1989. Each comparable has a basement with two being finished with recreation rooms, central air conditioning, one fireplace, and an attached two-car garage ranging in size from 400 to 551 square feet of building area. The comparables are located in the same neighborhood as the subject with sites ranging in size from 8,750 to 9,190 square feet of land area. The sales occurred from January 2017 to April 2019 for prices ranging from \$271,000 to \$330,000 or from \$115.22 to \$143.60 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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 proved 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 comparable sales in the record support the subject's assessment and a reduction in the subject's assessment is not warranted.

The record contains seven comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #4 due to its newer age and large dwelling size relative to the subject property. The Board gives less weight to board of review comparables #1 and #2 because these properties sold in January 2017 and April 2017, not as proximate in time to the assessment date as the remaining sales. The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 and board of review comparable sale #3. These two-story dwellings range in size from 2,251 to 2,584 square feet of living area and were built from 1983 to 1994. These four comparables sold from June 2018 to April 2019 for prices ranging from \$255,000 to \$330,000 or from \$108.42 to \$143.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,112 or \$122.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on both an overall price basis and on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment 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: August 24, 2021



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

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