



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

APPELLANT: Danish Ismail
DOCKET NO.: 21-01842.001-R-1
PARCEL NO.: 15-31-300-003

The parties of record before the Property Tax Appeal Board are Danish Ismail, the appellant, by Mary Kate Gorman, Attorney at Law in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$24,938
IMPR.: \$0
TOTAL: \$24,938

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 2021 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 consists of a vacant 84,986 square foot residential parcel of land and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$75,000 as of January 1, 2021. The appraisal was prepared by Thomas W. Grogan MAI, a certified general real estate appraiser, and John T. Setina, III, a certified general real estate appraiser for ad valorem tax purposes.

Under the sales comparison approach, the appraisers selected five comparable sales of vacant residential parcels located in Long Grove. The parcels range in size from 62,147 to 183,108 square feet of land area. The comparables sold from May 2019 to July 2021 for prices ranging from \$60,000 to \$152,000 or from \$0.83 to \$1.23 per square foot of land area. The appraisers

made adjustments to the comparables for market conditions and for differences from the subject, such as site size, zoning, and/or situs, to arrive at adjusted sale prices ranging from \$0.80 to \$1.00 per square foot of land area. Based on the foregoing, the appraisers concluded a market value for the subject property of \$0.90 per square foot of land area or \$75,000 (rounded) as of January 1, 2021. The appraisers did not develop the cost or income capitalization approaches as the subject property is vacant land that is not leased.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,663. The subject's assessment reflects a market value of \$110,265 or \$1.30 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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 of vacant residential parcels located in Long Grove. The parcels range in size from 34,280 to 151,150 square feet of land area. The comparables sold from March to August 2021 for prices ranging from \$210,000 to \$275,000 or from \$1.82 to \$6.13 per square foot of land area.

The board of review submitted a brief contending the appraisal comparables are located in a different township than the subject. The board of review asserted that two of the appraisal comparables sold in 2019, and appraisal comparable #5 is located next to a busy highway, for which the appraisers did not make any adjustment. Based on this evidence the board of review 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 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraisers selected five comparable sales located in Long Grove like the subject and made appropriate adjustments to the comparables. The subject's assessment reflects a market value of \$110,265 or \$1.30 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$75,000 as of the assessment date at issue. Since market value has been established the 2021 three year average median level of assessments for Lake County of 33.25% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: June 27, 2023



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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COUNTY

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