



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

APPELLANT: Mahboob Khatoon  
DOCKET NO.: 21-04490.001-R-1  
PARCEL NO.: 06-08-307-069

The parties of record before the Property Tax Appeal Board are Mahboob Khatoon, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$8,895  
**IMPR.:** \$56,528  
**TOTAL:** \$65,423

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 two-story dwelling of wood siding exterior construction with 1,768 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walk-out style basement finished with a recreation room,<sup>1</sup> central air conditioning and a 400 square foot garage. The property has an approximately 4,360 square foot site and is located in Round Lake Heights, Lake Villa Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject and,

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<sup>1</sup> While the appellant failed to report the walkout or finished basement of the subject, the Board finds the best evidence of the subject's characteristics was provided by the property record card submitted by the board of review and which was not refuted in rebuttal.

but for one property an unknown distance from the subject, the comparables are within .33 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1998 to 2002. The dwellings range in size from 1,683 to 1,856 square feet of living area and have unfinished basements as reported by the appellant. Comparables #3 and #6 each have central air conditioning. Two comparables each have a fireplace and each of the comparables has a garage ranging in size from 400 to 462 square feet of building area. The comparables have improvement assessments ranging from \$50,279 to \$57,234 or from \$27.09 to \$30.90 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$53,579 or \$30.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,423. The subject property has an improvement assessment of \$56,528 or \$31.97 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and within .17 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 2000 to 2003. The dwellings range in size from 1,750 to 1,874 square feet of living area and feature basements, four of which are walkout-style and four of which have a recreation room. Each dwelling has central air conditioning and a garage of either 400 or 620 square feet of building area. Comparable #1 also has a fireplace. The comparables have improvement assessments ranging from \$58,101 to \$62,815 or from \$32.88 to \$34.53 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of seventeen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's twelve comparables which, as reported by the appellant, lack basement finish and thus are inferior to the subject property which has both a walkout-style basement and a recreation room. In addition, but for appellant's comparables #3 and #6, the appellant's suggested comparable dwellings are inferior to the subject in that they lack central air conditioning.

The Board finds the best evidence of assessment equity to be the five board of review comparables which are similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments that range from \$58,101 to \$62,815 or from \$32.88 to \$34.53 per square foot of living area. The subject's improvement assessment of \$56,528 or \$31.97 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: October 17, 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

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

APPELLANT

Mahboob Khatoon, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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