



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

APPELLANT: Muzaffer Sheriff  
DOCKET NO.: 22-00279.001-R-1  
PARCEL NO.: 14-13-301-009

The parties of record before the Property Tax Appeal Board are Muzaffer Sheriff, the appellant; 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:** \$103,966  
**IMPR.:** \$229,334  
**TOTAL:** \$333,300

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 2022 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 brick exterior construction with 5,193 square feet of living area. The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include a look-out basement, central air conditioning, two fireplaces and a 1,056 square foot garage. The property has an approximately 75,286 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, one of which has the same assessment neighborhood code as the subject. The parcels range in size from 27,020 to 124,830 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,357 to 5,502 square feet of living area. The dwellings are 17 or 30 years old. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 783 to 990 square feet of building area. The

comparables sold from July 2019 to October 2020 for prices ranging from \$652,000 to \$788,000 or from \$118.50 to 158.37 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$249,975, which would reflect a market value of \$750,000 or \$144.43 per square foot of ground living area, including land, when using the statutory level of assessment of 33.33%.

The appellant also submitted additional correspondence which included a "Notice of Findings by the Lake County Board of Review" and a property information sheet for PIN 08-16-328-018, 723 Walnut Street, Waukegan, which was sold in January 2020 for \$120,000. The Board finds this property is not the subject of this appeal and therefore, will not be further addressed by the Board in this analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$333,300. The subject's assessment reflects a market value of \$1,000,000 or \$192.57 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales that have the same assessment neighborhood code as the subject and are located within .57 of a mile from the subject property. The parcels range in size from 52,675 to 128,670 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 4,608 to 5,321 square feet of living area. The dwellings were built from 1993 to 2014. The comparables each have a basement, two of which are walk-out designs and three of which are look-out designs. Each comparable has central air conditioning, one to five fireplaces and a garage ranging in size from 998 to 1,450 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables sold from June 2021 to August 2022 for prices ranging from \$960,000 to \$1,450,000 or from \$180.42 to \$305.20 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The record contains 11 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their sale dates occurring in 2019 and 2020, less proximate in time to the January 1, 2022 assessment date than are the comparables submitted by the board of review. Additionally, all three appellant's comparables differ from the subject in site size, the appellant's comparable #1 has an older dwelling age, when compared to the subject and the appellant's comparable #3 has a considerably smaller dwelling size, when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #1 through #5, as comparables #1 and #3 each have an inground swimming pool, unlike the subject; comparables #2 and #4 have smaller dwelling sizes when compared to the subject; and comparables #3 and #5 have older dwelling ages when compared to the subject dwelling. Additionally, board of review comparable #3 has a considerably larger site size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #6, #7 and #8, which sold more proximate in time to the assessment date at issue and are similar to the subject in location and overall, more similar to the subject in site size, dwelling size, design, age and some features. These three comparables sold from June to November 2021 for prices ranging from \$960,000 to \$1,030,000 or from \$180.42 to \$199.00 per square foot of living area, including land. The subject's total assessment reflects a market value of \$1,000,000 or \$192.57 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: March 26, 2024



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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Property Tax Appeal Board  
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Springfield, IL 62706-4001

APPELLANT

Muzaffer Sheriff  
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Long Grove, IL 60047

COUNTY

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