



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

APPELLANT: Khalid Mahmood
DOCKET NO.: 22-01801.001-C-1
PARCEL NO.: 06-17-204-006

The parties of record before the Property Tax Appeal Board are Khalid Mahmood, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$70,414
IMPR.: \$50,954
TOTAL: \$121,368

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 1-story commercial auto repair building with 3,182 square feet of gross building area. The building was constructed in 1992. Features include 315 square feet of office area and five drive-in bays. The property has a 30,566 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of three comparable sales located in Round Lake Beach or Round Lake. The parcels range in size from 15,000 to 22,679 square feet of land area and are improved with commercial retail or warehouse buildings ranging in size from 2,400 to 3,160 square feet of gross building area. The buildings were constructed from 1986 to 1995. Comparable #3 has a 612 square foot garage. The comparables sold from January to October 2021 for prices ranging from \$200,000 to \$285,000 or from \$63.29 to \$104.17 per square foot of

gross building area, including land. The appellant also submitted CoStar and listing sheets on additional sales of commercial buildings.

The appellant submitted a brief contending that the subject is a non-franchise auto repair business and comparables that are franchise or are gas/service stations and are dissimilar from the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,368. The subject's assessment reflects a market value of \$364,907 or \$114.68 per square foot of gross building area, land included, when using the 2022 three year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located in Round Lake Beach, Lake Zurich, Beach Park, Island Lake, Ingleside, or Fox River Grove. Comparable #1 is the same property as the appellant's comparable #2. The parcels range in size from 19,249 to 90,169 square feet of land area and are improved with commercial auto repair buildings ranging in size from 2,880 to 4,708 square feet of gross building area. Five buildings were constructed from 1930 to 2016. The comparables sold from October 2021 to December 2022 for prices ranging from \$285,000 to \$635,000 or from \$98.96 to \$136.88 per square foot of gross building area, including land.

The board of review also submitted a review appraisal of an appraisal dated as of January 1, 2019 stating a value conclusion for the subject of \$320,000. The Board finds the appellant did not present any appraisal that could be under review by this review appraisal, and thus, the Board gives no weight to this review appraisal.

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.

The record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables #2, #4, and #5, which are less similar to the subject in building size and/or site size than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #1, the appellant's comparable #3, and the board of review's comparable #3 and #6, which are more similar to the subject in design, building size, and site size, but have

varying degrees of similarity to the subject in location and age. These most similar comparables sold for prices ranging from \$200,000 to \$400,000 or from \$63.29 to \$130.00 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$364,907 or \$114.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

April 16, 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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