



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

APPELLANT: Hysein Abdullahu  
DOCKET NO.: 22-01852.001-R-1  
PARCEL NO.: 08-19-404-001

The parties of record before the Property Tax Appeal Board are Hysein Abdullahu, 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:** \$8,656  
**IMPR.:** \$58,811  
**TOTAL:** \$67,467

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 split-level dwelling of aluminum siding exterior construction with 1,098 square feet of above ground living area.<sup>1</sup> The dwelling was constructed in 1976 and has a reported effective age of 1989. Features of the home include a finished lower level, central air conditioning, a fireplace and a 625 square foot garage. The property is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables that have the same assessment neighborhood code and are located within .42 of a mile from the subject property. The appellant reported the comparables are improved with one-

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<sup>1</sup> The Board finds the best description of the subject is found in the property record card provided by the board of review, which was not refuted by the appellant in any rebuttal evidence.

story dwellings of wood siding exterior construction ranging in size from 1,080 to 1,248 square feet of above ground living area. The dwellings were built from 1969 to 1987. Six comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 440 to 600 square feet of building area. The comparables have improvement assessments ranging from \$47,244 to \$62,919 or from \$43.74 to \$51.34 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,559 or \$50.60 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,467. The subject property has an improvement assessment of \$58,811 or \$53.56 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .47 of a mile from the subject property. The board of review's comparables #2 and #4 are the same properties as the appellant's comparables #2 and #10, respectively. The board of review reported that the comparables are improved with split-level dwellings of wood siding or aluminum siding exterior construction ranging in size from 947 to 1,104 square feet of above ground living area. The dwellings were built from 1985 to 1991. Each comparable has a finished lower level, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 440 to 528 square feet of building area. The comparables have improvement assessments ranging from \$53,098 to \$57,744 or from \$50.47 to \$56.07 per square foot of above ground 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 record contains 15 suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparables #1, #3 through #9, #11 and #12 due to their lack of a finished lower level, a feature of the subject.

The Board finds the best evidence of assessment equity to be the five comparables submitted by the board of review, which includes the parties' two common comparables. The Board finds these comparables have finished lower levels, like the subject and are similar to the subject in location, dwelling size, design, effective age and some features. However, the Board finds three of these comparables lack central air conditioning and four comparables lack a fireplace, both

features of the subject and each comparable has a smaller garage size when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these comparables have improvement assessments that range from \$53,098 to \$57,744 or from \$50.47 to \$56.07 per square foot of above ground living area. The subject's improvement assessment of \$58,811 or \$53.56 per square foot of above ground living area falls above the range established by the best comparables in the record in terms of total improvement assessment but within the range on a per square foot basis. The Board finds the subject's higher total improvement assessment appears to be justified given its superior features. After considering 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:

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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