



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

APPELLANT: Rafiqul Huq
DOCKET NO.: 22-02018.001-R-1
PARCEL NO.: 07-26-208-005

The parties of record before the Property Tax Appeal Board are Rafiqul Huq, 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: \$15,250
IMPR.: \$97,601
TOTAL: \$112,851

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 wood siding exterior construction with 2,160 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, a 403 square foot enclosed porch and a 440 square foot garage. The property has an approximately 9,171 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that have the same assessment

¹ The subject's property record card provided by the board of review revealed the subject dwelling has finished basement area consisting of a recreation room and a 403 square foot enclosed porch that was built in 2020, which was not refuted by the appellant. The property record card also depicts the parcel with approximately 9,171 square feet of land area.

neighborhood code as the subject and are located within .25 of a mile from the subject property. The parcels range in size from 9,845 to 11,896 square feet of land area. The comparables are improved with two-story dwellings of wood frame exterior construction ranging in size from 1,908 to 2,421 square feet of living area. The dwellings were built from 1979 to 1990. The comparables each have a basement and according to the Multiple Listing Service (MLS) data sheets provided by the appellant, comparables #4 and #5 have finished basement area. Each comparable has central air conditioning and a garage ranging in size from 460 to 560 square feet of building area. Four comparables each have a fireplace. The comparables sold from July 2020 to April 2021 for prices ranging from \$280,000 to \$320,000 or from \$117.72 to \$155.14 per square foot of living area, including land. The MLS data sheets also described comparables #4 and #5 as having been rehabbed in 2014 and 2020.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$93,591, which would reflect a market value of \$280,801 or \$130.00 per square foot of ground living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,851. The subject's assessment reflects a market value of \$338,587 or \$156.75 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #5, which was previously described. Board of review comparables #1 and #2 have sites with either 9,230 or 9,470 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction containing 1,872 or 1,972 square feet of living area, each built in 1983. The comparables each have a basement, one of which has finished area. Comparable #1 has central air conditioning. Each comparable has a fireplace and a garage with either 440 or 504 square feet of building area. The comparables sold in August 2021 and October 2022 for prices of \$325,000 and \$330,000 or for \$167.34 and \$173.61 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

² 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.

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 seven comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and #2 due to their sale dates that occurred 15 and 17 months prior to the lien date at issue and are thus less likely to be indicative of the subject's market value as of the January 1, 2022 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #3, #4 and #5/board of review comparable #3, along with board of review comparables #1 and #2, which includes the common sale. The Board finds these comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and design. However, the Board finds all the comparables have somewhat older dwelling ages when compared to the subject. Additionally, two comparables lack finished basement area, the appellant's comparable #3 has no fireplace and board of review comparable #2 has no central air conditioning, all features of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2020 to October 2022 for prices ranging from \$296,000 to \$330,000 or from \$135.02 to \$173.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$338,587 or \$156.75 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. The subject's higher overall market value appears to be logical given its somewhat newer age and superior features. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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

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