



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

APPELLANT: Ishrat Abubakar  
DOCKET NO.: 24-00631.001-R-1  
PARCEL NO.: 16-20-100-020

The parties of record before the Property Tax Appeal Board are Ishrat Abubakar, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; 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:** \$184,252  
**IMPR.:** \$340,363  
**TOTAL:** \$524,615

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 2024 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 3.35-acre site improved with two dwellings.<sup>1</sup> The primary home is a 1-story dwelling of frame exterior construction with 6,071 square feet of living area. The dwelling was constructed in 1963, a chronological age of 61 years old and an effective age of 34 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 1,216 square foot garage. The secondary dwelling is a 1.75-story dwelling of brick exterior construction with 1,309 square feet of living area that was built in 1963. This dwelling has a concrete slab foundation and central air conditioning. The property is located in Bannockburn, West Deerfield Township, Lake County.

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<sup>1</sup> The Board finds the best description of the subject property was found in the two property record cards for the subject property submitted by the board of review and not refuted by the appellant. Which depicted a second dwelling which contained two bedrooms and 1½ bathrooms.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The appellant's grid analysis only includes information regarding the subject's primary residential dwelling. The comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 5,827 to 6,446 square feet of living area. The homes were built from 1986 to 1993. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 420 to 1,035 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments that range from \$258,966 to \$314,862 or from \$44.44 to \$48.85 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$309,621 or \$51.00 per square foot of living area, using a dwelling size of 6,071 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$524,615. The subject has an improvement assessment of \$340,363 or \$56.06 per square foot of living area, using a dwelling size of 6,071 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The board of review's grid analysis only includes information on the subject's primary residential dwelling. The comparables are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 5,943 to 6,326 square feet of living area. The homes range in age from 23 to 31 years old. Each comparable has a basement with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 2,187 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have improvement assessments that range from \$289,063 to \$359,044 or from \$46.94 to \$58.96 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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.

As an initial matter, the board of review submitted two property record cards for the subject property depicting a second dwelling unit which is included in the subject's improvement assessment. However, neither party addressed this additional dwelling in their grid analyses.

The parties record contains five equity comparables for the Board's consideration, as one property was common to both parties. The Board finds these properties are generally similar to the subject's primary dwelling in location, effective age, design and dwelling size. However, none of the properties has a second dwelling like the subject and the comparables have varying degrees of similarity to the subject in basement finished area, garage size and other amenities suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$258,966 to \$359,044 or from \$44.44 to \$58.96 per square foot of living area. The subject's improvement assessment of \$340,363 or \$56.06 per square foot of living area falls within the range established by the comparables in this record. After considering appropriate adjustments to the comparables for differences from 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 21, 2025



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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