



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

APPELLANT: Dean & Lubna Mohammad  
DOCKET NO.: 24-00745.001-R-1  
PARCEL NO.: 11-02-401-069

The parties of record before the Property Tax Appeal Board are Dean & Lubna Mohammad, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$71,699  
**IMPR.:** \$188,656  
**TOTAL:** \$260,355

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2-story dwelling of brick and frame exterior construction with approximately 3,210 square feet of living area. The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a 3-car garage containing 620 square feet of building area. The property has an approximately 26,467 square foot site located in Green Oaks, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$715,000 as of January 1, 2024. The appraisal was prepared by Cynthia McDonald, an Associate Real Estate Trainee Appraiser and DeShawn Weaver-Drew, Certified Residential Real Estate Appraiser, licensed in Illinois. The appraisers considered the subject property was in good

condition with no obvious area of deferred maintenance. The appraisers also noted the subject site is located within 1,000 feet of Interstate 94 which has an adverse effect.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value.

Under the sales comparison approach to value, the appraisers used five comparables sales located .04 of a mile to 1.41 miles from the subject property. The comparables have sites ranging in size from 14,089 to 33,067 square feet of land area that are improved with Colonial or Traditional dwellings that ranged in age from 22 to 29 years old and ranged in size from 3,096 to 3,474 square feet of living area. The comparables have partial or full basements, four of which have finished area. Each comparable has central air conditioning, one fireplace and a 3-car garage. The comparables sold from August 2022 to June 2023 for prices ranging from \$670,000 to \$815,000 or from \$202.18 to \$247.42 per square foot of living area, including land. The appraiser adjusted comparables #2 and #3 for sales/financing concessions. After considering other adjustments to the comparables for differences from the subject, the appraiser arrived at an estimated market value of \$715,000 as of January 1, 2024.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,355. The subject's assessment reflects a market value of \$781,143 or \$243.35 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In response to the appeal the board of review submitted a letter from the Liberty Township Assessor. The assessor noted the appraiser chose three comparable sales that are located outside the subject's neighborhood. The assessor further asserted that the two appraisal comparables (#4 and #5) located within the subject neighborhood support the subject's assessment. The assessor further stated that four recent comparable sales within the subject neighborhood were provided to support the subject's assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .52 of a mile from the subject. The comparables have sites ranging in size from 22,482 to 30,179 square feet of land area that are improved with 2-story dwellings that were built from 1994 to 1998 and ranged in size from 3,222 to 3,579 square feet of living area. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 483 to 703 square feet of building area. The comparables sold from March to November 2023 for prices ranging from \$825,000 to \$960,000 or from \$251.47 to \$292.95 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal submitted by the appellants and four comparable sales submitted by the board of review for the Board's consideration.

As to the appellants' appraisal, the Board finds the appraiser utilized three comparable sales that are located outside the subject neighborhood when other recent sales located within the subject neighborhood were available that were submitted by the board of review. In addition, the two appraisal comparables that were located within the subject neighborhood sold in 2022 less proximate in time to the January 1, 2024 assessment date than the board of review comparable sales. For these reasons the Board finds the appraiser's conclusion of value to be less credible and reliable.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate in time to the assessment date at issue and are similar to the subject in location, design, age, dwelling size and features. The comparables sold from March to November 2023 for prices ranging from \$825,000 to \$960,000 or from \$251.47 to \$292.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$781,143 or \$243.35 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences from the subject, the Board finds the subject's estimated market value as reflected by the assessment is well supported. Based on this record, the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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.



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Chairman



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Member

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Member



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Member



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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: June 16, 2026



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dean & Lubna Mohammad, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
200 S. Wacker Drive  
Suite 820  
Chicago, IL 60606

COUNTY

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