



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tayyab Rahman
DOCKET NO.: 24-01547.001-R-1
PARCEL NO.: 10-27-303-001

The parties of record before the Property Tax Appeal Board are Tayyab Rahman, 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: \$35,131
IMPR.: \$169,687
TOTAL: \$204,818

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 two-story dwelling of wood frame construction with 2,701 square feet of living area. The dwelling is approximately 29 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 651 square foot garage.¹ The property has a 46,278 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant purported to submit information on three comparables, however, the Board finds that comparable #2 does not depict a sale price and is simply a duplication of the subject property. Therefore, the appellant submitted two suggested comparable sales located in the same

¹ The Board finds the best description of the subject is found in the property record card submitted by the board of review and which was not refuted by the appellant.

neighborhood code and the same street as the subject which are .25 and .30 of a mile from the subject. These parcels contain 40,167 and 45,673 square feet of land area, respectively, and are each improved with a two-story dwelling of wood frame exterior construction. The homes are 28 and 30 years old and contain 2,942 and 3,053 square feet of living area. Each comparable has an unfinished basement, a fireplace, and a garage of either 747 or 780 square feet of building area. These comparables sold in May 2022 and July 2023 for prices of \$540,000 and \$619,900 or for \$183.55 and \$203.05 per square foot of living area, including land. 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 \$204,818. The subject's assessment reflects a market value of \$614,515 or \$227.51 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

As part of the submission, the board of review provided a copy of the appellant's Sec. V grid noting that comparable #2 was in fact the subject property without any recent sale data. However, the board of review also submitted a memorandum and copy of the Multiple Listing Service (MLS) data sheet reflecting the September 2022 sale of the subject for \$567,500, including land, which back to a golf course. The data sheet also depicts an original asking price of \$599,900 with the property having been on the market for 96 days. Furthermore, the board of review reported the 2023 assessment reflected a market value of \$563,052 followed by the 2024 application of a 1.0914 equalization factor raising the estimated market value to \$614,516. The board of review asserted the 2022 sale of the subject is "a good indicator of value."

In further support of its contention of the correct assessment, the board of review submitted information on five comparable sales along with a location map. Board of review comparables #1 and #5 are the same properties as appellant's comparables #3 and #1, respectively. Comparables #1 and #5 are each located in the same neighborhood code as the subject and within .3 of a mile from the subject. Board of review comparables #2 and #3 back to a golf course and a lake, respectively. Board of review comparable #4 is described as an interior lot. These three comparables are located from .51 of a mile to 1.05-miles from the subject. These five parcels range in size from 40,167 to 80,586 square feet of land area. The comparables are improved with either a one-story or a two-story dwelling of either compost³ or vinyl siding exterior construction. The homes range in age from 27 to 54 years old and range in size from 2,464 to 3,412 square feet of living area. Each comparable has a basement, three of which have finished area. Features include central air conditioning, one or two fireplaces, and a garage ranging in size from 606 to 858 square feet of building area. These five comparables sold from May 2022 to October 2024 for prices ranging from \$540,000 to \$1,240,000 or from \$183.55 to \$414.16 per square foot of living area, including land.

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

³ The board of review grid analysis describes comparable #3 with a "CO" exterior construction which was not further defined in the submission.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment as reflective of market value.

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 parties submitted a total of five suggested comparable sales, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The board of review reported the common properties have central air conditioning and one has finished basement area, neither of which were refuted by the appellant.

The Board has given reduced weight to board of review comparable #3 due to its location on a lake, one-story design and age of 54 years old, when compared to the subject's location on a golf course, two-story design and age of 29 years old. The Board has also given reduced weight to board of review comparable #4, due to its location over a mile distant from the subject.

The Board finds the best comparable sales evidence consists of the parties' common comparables along with board of review comparable #2 along with giving some consideration to the sale of the subject in September 2022 for \$567,500. The Board finds that each of these three best comparable sales are similar to the subject in story height, exterior construction, age, dwelling size, foundation type and some features. Adjustments to the comparables are necessary for slightly smaller lot sizes when compared to the subject along with differences in age, dwelling size, lack of finished basement area, and/or garage sizes. These three most similar comparables sold from May 2022 to October 2024 for prices ranging from \$540,000 to \$619,900 or from \$183.55 to \$223.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$614,515 or \$227.51 per square foot of living area, including land, which is within the range of the best comparable sales in this record in terms of overall value and slightly higher than the best sales on a per-square-foot of living area basis, including land, which the Board finds to be logical as the subject has a larger lot and more finished basement area than any of these comparable sales.

Based on this foregoing evidence and after considering appropriate adjustments to these best comparable sales in the record for differences from the subject to make the comparables more equivalent to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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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