



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

APPELLANT: Syed Masud
DOCKET NO.: 24-01613.001-R-1
PARCEL NO.: 13-21-203-008

The parties of record before the Property Tax Appeal Board are Syed Masud, the appellant, by attorney David Kieta of Kieta Law LLC in Winfield; 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: \$45,116
IMPR.: \$198,037
TOTAL: \$243,153

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.

Preliminary Matter

This appeal was filed on February 25, 2025 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's five comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein.

Findings of Fact

The subject property consists of a 2-story dwelling of frame and brick exterior construction with 3,924 square feet of living area. The dwelling was constructed in 1999 and is approximately 25 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 829 square feet of building area. The property has an approximately 77,972 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

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 five equity comparables that have the same assessment neighborhood code as the subject and are located from approximately .10 to .49 of a mile from the subject property. The comparables are improved with 1.5-story or 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,840 to 4,295 square feet of living area. The dwellings are from 28 to 35 years old. The comparables each have a basement, one of which has finished area. No data was provided by the appellant regarding basement finish, if any, for comparables #2 through #5. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 665 to 872 square feet of building area. The comparables have improvement assessments that range from \$181,269 to \$208,748 or from \$47.21 to \$49.30 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$188,313 or \$47.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,153. The subject has an improvement assessment of \$198,037 or \$50.47 per square foot of 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 from approximately .04 of a mile to 2.7 miles from the subject property. The comparables are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 3,402 to 3,842 square feet of living area. The dwellings were built from 1990 to 1997. The comparables each have a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 888 square feet of building area. The comparables have improvement assessments that range from \$180,831 to \$210,157 or from \$49.22 to \$55.45 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 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 parties submitted ten equity comparables for the Board's consideration. The Board has given less weight to the board of review comparables due to their distant locations from the subject being more than one mile away and/or their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the five comparables submitted by the appellant, which are more similar to the subject in location and dwelling size. However, all five dwellings are older in age, when compared to the subject and four of the five comparables were not reported to have basement finish, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments that range from \$181,269 to \$208,748 or from \$47.21 to \$49.30 per square foot of living area. The subject property's improvement assessment of \$198,037 or \$50.47 per square foot of living area falls within the range established by the best comparables in the record in terms of total improvement assessment, but above the range on a price per square foot of living area basis, which appears to be logical given the subject dwelling's newer age and basement finish. Based on this record and after considering adjustments to the best 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.

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

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:

February 17, 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

AGENCY

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