



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

APPELLANT: Adnan Attar
DOCKET NO.: 24-01632.001-R-2
PARCEL NO.: 11-26-301-054

The parties of record before the Property Tax Appeal Board are Adnan Attar, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$187,590
IMPR.: \$219,221
TOTAL: \$406,811

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 brick exterior construction with 5,677 square feet of living area.¹ The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, four fireplaces and a garage with 824 square feet of building area. The property has an approximately 206,014 square foot site and is located in Mettawa, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located from .20 to .77 of a mile from the subject property. The comparables have sites ranging in size from 182,052 to 222,004 square feet of

¹ The Board finds the best description of the subject property was provided by the appellant. The board of review submitted a property record card for PIN 11-36-201-054, which is not the subject of this appeal.

land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,928 to 5,238 square feet of living area. The dwellings were built from 1968 to 1984. The comparables each have a basement with finished area, central air conditioning, from one to three fireplaces and a garage ranging in size from 540 to 981 square feet of building area. Comparable #3 has an additional detached garage containing 1,320 square feet of building area. The comparables sold from January 2021 to June 2024 for prices ranging from \$800,000 to \$950,000 or from \$181.37 to \$213.05 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$371,532, which would reflect a market value of \$1,114,7077 or \$196.36 per square foot of 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 \$508,894. The subject's assessment reflects a market value of \$1,526,835 or \$268.95 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 one comparable property that does not have the same assessment neighborhood code as the subject.³ The comparable has a 218,049 square foot site and is improved with a two-story dwelling of frame exterior construction. The dwelling was built in 1997 and has 4,883 square feet of living area. The comparables have a basement, central air conditioning, four fireplaces and a 994 square foot garage. The comparable also has a lean-to and a stable. This property sold in July 2023 for \$1,306,824 or \$267.63 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued that the "assessor's response" appears to reference the wrong property, which is not the subject property and is not relevant to this appeal.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their sale dates occurring in 2021, less proximate in time to the January 1, 2024 assessment date than other sales in the record. The

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 2024.

³ The comparable has a PIN of 11-35-202-030 indicating the property is located in section 35 of the township, whereas the subject has a PIN of 11-26-301-054 indicating the property is located in section 26 of the township.

Board has given reduced weight to board of review comparable #1 which is less similar to the subject in location than are the other comparables in the record.

The Board finds the appellant's comparables #3 and #4 have sale dates that occurred within six months of the assessment date at issue and are similar to the subject in location and site size. However, both comparables are inferior to the subject in dwelling size, age and fireplace count, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, both dwellings have basement finish, not a feature of the subject, suggesting downward adjustments for this difference would be necessary. Nevertheless, these two comparables sold in January and June 2024 for prices of \$800,000 and \$950,000 or for \$203.67 and \$213.05 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,526,835 or \$268.95 per square foot of living area, including land, which falls above the two best comparable sales in the record both in terms of overall value and on a price per square foot value. After considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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

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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