



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

APPELLANT: Tariq Murad
DOCKET NO.: 24-02170.001-R-1
PARCEL NO.: 13-28-101-017

The parties of record before the Property Tax Appeal Board are Tariq Murad, 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 ***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: \$70,055
IMPR.: \$330,859
TOTAL: \$400,914

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 2-story dwelling of brick exterior construction with 5,686 square feet of living area. The dwelling was constructed in 1998. Features of the home include a walkout basement with finished area, central air conditioning, four fireplaces and a garage with 1,075 square feet of building area.¹ The property has a 220,482 square foot site and is located in Barrington Hills, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that have the same assessment neighborhood code as the subject and are located from approximately .27 of a mile to 1.72 miles from the subject property. The comparables have sites that range in size from 207,196 to

¹ The subject's property information printout provided by the board of review revealed the subject has a walkout basement, which was not refuted by the appellant.

225,127 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,990 to 7,594 square feet of living area. The dwellings were built from 1959 to 2000. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, two to five fireplaces and a garage ranging in size from 685 to 1,715 square feet of building area. The comparables sold from April 2021 to June 2024 for prices ranging from \$950,000 to \$1,575,000 or from \$167.65 to \$209.93 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$360,797, which would reflect a market value of \$1,082,499 or \$190.38 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 \$400,914. The subject's assessment reflects a market value of \$1,202,862 or \$211.55 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 four comparable properties that have the same assessment neighborhood code as the subject and are located within approximately .18 of a mile to 1.37 miles from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 207,196 to 220,849 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 5,144 to 6,466 square feet of living area. The dwellings were built from 1986 to 2006. Each comparable has a walkout basement with finished area, central air conditioning, four to seven fireplaces and a garage ranging in size from 1,064 to 1,307 square feet of building area. Comparables #1, #3 and #4 each have an inground swimming pool. Comparable #1 has a barn. Comparable #3 has a pool house. The comparables sold from August 2023 to July 2024 for prices ranging from \$1,175,000 to \$1,900,000 or from \$209.93 to \$315.30 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 critiqued the four comparables submitted by the board of review.

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.

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.

The parties submitted eight comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #4 and #5 due to their larger dwelling sizes, when compared to the subject and/or their sale dates occurred in 2021 and 2022, less proximate in time to the lien date at issue than other sales in the record. Additionally, the appellant's comparable #4 is located more than 1 mile away from the subject and the dwelling is 39 years older than the subject. The Board has given reduced weight to board of review comparable #3 which is located more than 1 mile away from the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #2, along with board of review comparables #1 and #4, which sold more proximate in time to the January 1, 2024 assessment date at issue. These three comparables are similar to the subject in location, site size and dwelling size. However, the Board finds all three dwellings are somewhat older than the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Likewise, two of three comparables each have an inground swimming pool and one comparable has a barn, unlike the subject, suggesting downward adjustments would be required for these differences. Further adjustments to the comparables would also be necessary for differences in other features, when compared to the subject. Nevertheless, the comparables sold in August 2023 or July 2024 for prices ranging from \$1,175,000 to \$1,499,000 or from \$209.93 to \$257.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,202,862 or \$211.55 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis, including land. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported. Therefore, based on this record, the Board finds a reduction in the subject's assessment is not warranted 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.



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: March 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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