



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

APPELLANT: Sufket Muslimovic
DOCKET NO.: 24-02172.001-R-1
PARCEL NO.: 07-07-410-039

The parties of record before the Property Tax Appeal Board are Sufket Muslimovic, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County, in Lake Zurich, 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: \$12,497
IMPR.: \$145,085
TOTAL: \$157,582

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 frame exterior construction with 2,734 square feet of living area. The dwelling is approximately 10 years old. Features of the home include an unfinished walkout-style basement, 2½ bathrooms, central air conditioning, a fireplace, and a 525 square foot garage. The property has an approximately 7,349 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and from 219 to 355 feet from the subject. The comparables consist of two-story dwellings of frame exterior construction which are each 18 years old. The homes range in size from 2,543 to 2,879 square feet of living area. Each comparable has an unfinished basement, 2½ bathrooms, central air conditioning, a

fireplace, and a garage ranging in size from 460 to 690 square feet of building area. The comparables have improvement assessments ranging from \$121,671 to \$136,301 or from \$46.39 to \$47.99 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$139,434 or \$51.00 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 \$157,582. The subject property has an improvement assessment of \$145,085 or \$53.07 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Warren Township Assessor. According to the assessor, the subject is situated in a 9-home development where the subject is the newest dwelling and the one home with a walkout basement. As such, if the subject were 18 years old, like the majority of the area homes, and did not have a walkout basement, the improvement assessment would be \$133,479 or \$48.73 per square foot of living area. As to the comparables presented by the appellant, two of which are common with the board of review, are each 8 years older than the subject and none of the dwellings have a walkout basement, like the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables, where board of review comparables #2 and #4 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables located in the same neighborhood code and within .07 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which are each 18 years old. The homes range in size from 2,334 to 2,840 square feet of living area. Each comparable has a basement, one of which has 768 square feet of finished area, 2½ bathrooms, central air conditioning, a fireplace, and a garage ranging in size from 463 to 690 square feet of building area. The comparables have improvement assessments ranging from \$118,277 to \$136,301 or from \$47.89 to \$50.68 per square foot of living area.

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

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 a total of six equity comparables, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board

has given reduced weight to board of review comparable #1, due to differences in dwelling size, when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which includes two common properties, along with board of review comparables #3, which are each similar to the subject in story height and range in dwelling size from 2,543 to 2,879 square feet of living area, which brackets the subject's dwelling size of 2,734 square feet of living area. Adjustments to these five best comparables for differences in older age and lack of a walkout basement are necessary to make them more equivalent to the subject. Each comparable differs from the subject in garage size, necessitating further adjustments. These comparables have improvement assessments ranging from \$121,671 to \$136,301 or from \$46.39 to \$49.36 per square foot of living area. The subject's improvement assessment of \$145,085 or \$53.07 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis which the Board finds to be logical given that the subject dwelling is only 10 years old and has a walkout-style basement, as compared to these older homes that lack the walkout basement feature.

Based on this record and after considering appropriate adjustments to the best comparables in the record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: _____

November 25, 2025



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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