



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

APPELLANT: Syed Rizvi  
DOCKET NO.: 24-02490.001-R-1  
PARCEL NO.: 07-08-404-012

The parties of record before the Property Tax Appeal Board are Syed Rizvi, 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:** \$16,028  
**IMPR.:** \$140,771  
**TOTAL:** \$156,799

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 2,651 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a 1,106 square foot basement of which 995 square feet are finished as a recreation room, 2 full bathrooms, 2 half-baths, central air conditioning, a fireplace, and a 441 square foot garage. The property has an approximately 10,080 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 five suggested equity comparables located in the same neighborhood code and from .06 to .08 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which are either 34 or 35 years old. The dwellings range in size from 2,647 to 2,651 square feet of living area. The dwellings each have a basement of either 952 or 1,106 square feet of building

area none of which are reported to have any finished area, 2½ or 3 bathrooms, central air conditioning, a fireplace, and a garage of either 441 or 651 square feet of building area. The comparables have improvement assessments ranging from \$129,982 to \$136,050 or from \$49.53 to \$51.36 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$132,550 or \$50.00 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 \$156,799. The subject property has an improvement assessment of \$140,771 or \$53.10 per square foot of living area.

In response to the appellant's evidence, the board of review, by a letter of the Warren Township Assessor, pointed out that four of the appellant's comparables have fewer bathrooms, and three comparables have smaller basements than the subject. Furthermore, four of the appellant's comparables lack finished basement area like the subject and appellant's comparable #5 has less finished basement area of 666 square feet, than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables along with property record cards. The properties are located in the same assessment neighborhood code and within .14 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction which are 33 or 34 years old. The dwellings contain either 2,488 or 2,611 square feet of living area. The dwellings each have a basement ranging in size from 1,000 to 1,350 square feet, where each comparable has finished areas ranging from 625 to 1,013 square feet. Features include 2½ or 3½ bathrooms, central air conditioning, a fireplace, and a 441 square foot garage. The comparables have improvement assessments ranging from \$130,916 to \$138,035 or from \$52.62 to \$55.35 per square foot of living area. Based on this evidence, 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 nine suggested equity comparables located in the same neighborhood code as the subject. The Board has given reduced weight to appellant's comparables #1 through #4, due to the lack of finished basement area as compared to the subject that has 995 square feet of basement finished area.

The Board finds the best evidence of assessment equity in the record consists of appellant's comparable #5 along with the board of review comparables, which are located within .14 of a mile from the subject and consist of dwellings with similar story height, exterior construction

and ages of either 33 or 34 years old as compared to the 35 year old subject. The dwellings range in size from 2,488 to 2,649 square feet of living area and thus necessitate adjustments to be more equivalent to the subject's dwelling size of 2,651 square feet. Likewise, each comparable has a basement ranging in size from 952 to 1,350 square feet of building area as compared to the subject's 1,106 square foot basement. Similarly, adjustments to each of these comparables is necessary for differences in finished basement area ranging from 625 to 1,013 square feet which bracket the subject's finished area of 995 square feet. Adjustments are also necessary for differences in bathroom count to each of these comparable and appellant's comparable #5 has a larger garage than the subject necessitating an adjustment. These five best comparables in the record have improvement assessments ranging from \$130,916 to \$138,035 or from \$51.36 to \$55.35 per square foot of living area. The subject's improvement assessment of \$140,771 or \$53.10 per square foot of living area is slightly above the range of the best comparables in the record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis, which the Board finds to be logical given the subject's slightly superior overall size and 2 half-baths which are not a feature of any of these other best comparables in the record. The subject's improvement assessment is also highly similar to board of review comparable #2 but for age and bathroom count which further supports the finding that the subject is not inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, 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: \_\_\_\_\_

October 21, 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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