# FINAL ADMINISTRATIVE DECISION
# ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sefket Muslimovic
DOCKET NO.: 25-00358.001-R-1
PARCEL NO.: 07-07-410-039

The parties of record before the Property Tax Appeal Board are Sefket 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 ***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:** | $13,121 |
| **IMPR.:** | $147,325 |
| **TOTAL:** | $160,446 |

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 2025 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 wood exterior construction with 2,734 square feet of living area. The dwelling was constructed in 2014 and is approximately 11 years old. Features of the home include a walk-out basement, central air conditioning, a fireplace and a 525 square foot garage. The property has an approximately 7,350 square foot site and is located in Gurnee, Warren 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 three equity comparables located in the same assessment neighborhood code and within .07 of a mile of the subject. The comparables are improved with 2-story dwellings of wood exterior construction ranging in size from 2,646 to 2,879 square feet of living area. The homes were built in 2006. Each comparable has a basement, with one having finished area. Each comparable has 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 $137,123 to $143,102 or from $48.70 to $51.82 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $147,325 or $53.89 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 $165,445. The subject has an improvement assessment of $152,325 or $55.72 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Warren Township Assessor, along with a rental listing for the subject and interior and exterior photographs. The assessor noted that a 2025 listing describes a 900 square foot basement apartment that includes one bedroom and one bath. The assessor contends he was unaware that the subject's basement was finished and that no building permit was found regarding the basement finish. The assessor stated that the basement finish would have added an additional assessed value of $8,068 for the 2025 tax year. With respect to the appellant's comparbles, the assessor argued that all three dwellings are eight years older than the subject and lack a walk-out basement, a feature of the subject. The assessor contended that the subject is superior and if it had been built in 2006 and did not have a walkout basement, it's improvement assessment would have been $141,040 or $51.59 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, with comparables #1 and #2 being the same properties as the appellant's comparables #1 and #3. The comparables are located in the same assessment neighborhood code and within .07 of a mile of the subject property. The comparables are improved with 2-story dwellings of wood exterior construction ranging in size from 2,588 to 2,840 square feet of living area. The homes are 19 years old. Each comparable has a basement, with one having finished area. Each comparable has 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 $130,115 to $143,102 or from $50.28 to $51.82 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 appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted four equity comparables for the Board's consideration, with two comparables common to both parties. The Board finds all the comparables are similar to the subject in location, dwelling size and design. However, the Board finds each dwelling is eight years older than the subject and lacks a walk-out basement, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, one comparable is being assessed for basement finish, unlike the subject, suggesting a downward adjustment would be necessary. These comparables have improvement assessments that range from $130,115 to $143,102 or from $48.70 to $51.82 per square foot of living area. The subject's improvement assessment of $152,325 or $55.72 per square foot of living area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject’s improvement was inequitably assessed and a reduction in the subject’s assessment, commensurate with the request, is 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:

C E R T I F I C A T I O N

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: July 21, 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

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