



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

APPELLANT: Zulqurnain Khan
DOCKET NO.: 25-00617.001-R-1
PARCEL NO.: 06-20-227-007

The parties of record before the Property Tax Appeal Board are Zulqurnain Khan, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$10,554
IMPR.: \$56,684
TOTAL: \$67,238

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 1-story dwelling of vinyl siding exterior construction with 975 square feet of living area.¹ The dwelling was constructed in 1970 and is approximately 55 years old. Features of the home include a basement with finished area and central air conditioning. The property has a 5,144 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales with the same neighborhood code as the subject. Eight comparables are located .22 of a mile to 1.09 miles from the subject. The comparables have sites ranging in size from 4,800 to 9,600 square feet of land area that are

¹ The Board finds the best description of the subject property was found in the property record card submitted by the board of review.

improved with 1-story homes of wood frame exterior construction ranging in size from 864 to 1,160 square feet of living area. The dwellings were 49 to 88 years old. Each home has a basement; five homes have central air conditioning; and five homes each have a garage ranging in size from 352 to 660 square feet of building area. The comparables sold from February 2023 to July 2025 for prices ranging from \$116,000 to \$209,900 or from \$125.00 to \$192.22 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,238. The subject's assessment reflects a market value of \$201,734 or \$206.91 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same neighborhood code as the subject and located .24 of a mile to 1.08 miles from the subject property. The comparables have sites ranging in size from 5,000 to 10,594 that are improved with 1-story dwellings of vinyl or wood siding exterior construction containing 975 square feet of living area. The dwellings are 52 to 55 years old. Two comparables have central air conditioning and three comparables each have a garage ranging in size from 440 to 576 square feet of living area. The comparables sold from September 2023 to June 2024 for prices ranging from \$224,900 to \$234,000 or from \$230.67 to \$240.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The record contains a total of 13 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4 which are less similar to the subject in age, dwelling size and/or sold less proximate in time to the January 1, 2025, assessment date than the remaining comparables in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold more proximate in time to the assessment date at issue and are identical to the subject in dwelling size. However, adjustments to these comparables are necessary for differences from the subject in central air conditioning and garage amenity. These comparables sold in May or June 2024 for prices of \$230,000 and \$234,000 or for \$235.90 and \$240.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,734 or \$206.91 per square foot of living area land included, which is below the best comparable sales in this record. After considering adjustments to the best comparables sales for differences from the

subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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 20, 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 9-215 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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