



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

APPELLANT: Ishrat Abubakar
DOCKET NO.: 25-00966.001-R-1
PARCEL NO.: 16-20-100-020

The parties of record before the Property Tax Appeal Board are Ishrat Abubakar, 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: \$193,170
IMPR.: \$356,837
TOTAL: \$550,007

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 is improved with two dwellings.¹ The primary home is a 1-story dwelling of frame exterior construction with 6,071 square feet of living area. The dwelling was constructed in 1963, a chronological age of 62 years old and an effective year built of 1990 due to remodeling in 1998. Features of the property include a 2,975 square foot basement with 2,231 square feet of finished area, central air conditioning, four full bathrooms, three half bathrooms, three additional plumbing fixtures, three fireplaces and a 1,216 square foot garage. The secondary dwelling is a 1.75-story dwelling of brick exterior construction with 1,309 square feet of living area that was built in 1963. This dwelling has a concrete slab foundation, central air

¹ The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review depicting two separate dwellings, which was not reported by nor was it refuted by the appellant.

conditioning, one full bathroom and one half bathroom. The property has a 145,926 square foot site and is located in Bannockburn, West Deerfield 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 that have the same assessment neighborhood code as the subject and are located within approximately .94 of a mile from the subject property. The appellant's grid analysis only includes information regarding the subject's primary residential dwelling. The comparables are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 6,085 to 6,158 square feet of living area. The homes were built from 1958 to 1993. The comparables each have a basement with 1,529 to 6,086 square feet, one of which has 1,529 square feet of finished area. Each comparable has central air conditioning, four to six full bathrooms, two or three fireplaces and a garage ranging in size from 420 to 1,344 square feet of building area. Two comparables each have an additional one or two half bathrooms. Each comparable has an inground swimming pool. The comparables have improvement assessments that range from \$286,464 to \$363,271 or from \$47.08 to \$59.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$327,834.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$550,007. The subject has an improvement assessment of \$356,837 or \$48.35 per square foot of living area, using the combined total square footage for both dwellings of 7,380 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject property and are located within .45 of a mile from the subject property. The board of review's grid analysis only includes information on the subject's primary residential dwelling. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 5,060 to 6,326 square feet of living area. The homes range in age from 24 to 30 years old. The comparables each have a basement with 3,094 to 5,556 square feet, one of which has 2,950 square feet of finished area. Each dwelling has central air conditioning, four full bathrooms, one half bathroom, one or two fireplaces and a garage ranging in size from 625 to 2,187 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments that range from \$289,452 to \$376,422 or from \$57.20 to \$61.81 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 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 six equity comparables for the Board's consideration. The Board finds all the comparables are similar to the subject in location but have varying degrees of similarity when compared to the subject's primary dwelling in size, design, age and features. Additionally, none of the comparables have a secondary home, like the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments that range from \$286,464 to \$376,422 or from \$47.08 to \$61.81 per square foot of living area. The subject's improvement assessment of \$356,837 or \$48.35 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the comparables for differences from 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 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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COUNTY

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