FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Manzoor Ahmad
DOCKET NO.: 25-01318.001-R-1
PARCEL NO.: 11-36-103-035

The parties of record before the Property Tax Appeal Board are Manzoor Ahmad, the appellant, by Ronald Kingsley, attorney-at-law 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:	$62,761
IMPR.:	$177,088
TOTAL:	$239,849

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 a two-story dwelling of brick and frame exterior construction containing 3,477 square feet of living area. The dwelling was constructed in 2005 and is approximately 20 years old. Features of the home include a 1,803 square foot basement, central air conditioning, one fireplace, 3½ bathrooms and an attached garage with 620 square feet of building area. The property has a 15,987 square foot site located in Mettawa, Libertyville Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables with the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or a combination of frame and brick exterior construction that range in size from 3,333 to 3,502 square feet of living area. The homes are

from 21 to 26 years old. The comparables have basements with from 1,544 to 1,904 square feet of basement area, central air conditioning, one fireplace, and a garage ranging in size from 440 to 836 square feet of building area. The comparables have 2½, 3½ or 4 bathrooms. Their improvement assessments range from $164,491 to $175,538 or from $47.53 to $51.41 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $169,973.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $239,849. The subject property has an improvement assessment of $177,088 or $50.93 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a copy of the Lake County Township Assessors Property Information sheet for the subject property and information on three equity comparables. The comparables are improved with two-story dwellings with a combination of frame and brick exterior construction that range in size from 3,260 to 3,333 square feet of living area. The homes were built from 2001 to 2005. The comparables have basements with 1,656 to 1,839 square feet of basement area, central air conditioning, one fireplace, 2½ to 3½ bathrooms, and garages ranging in size from 711 to 866 square feet of building area. The comparables have the same neighborhood code as the subject property and are located from .056 to .157 of a mile from the subject. These properties have improvement assessments ranging from $168,538 to $171,352 or from $51.18 to $51.89 per square foot of living area. Board of review comparable #2 is the same property as appellant's comparable #6.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eleven comparables similar to the subject in location, age, style, size and most features with one comparable being a duplicate. Three of the comparables have ½ or 1 less bathroom than the subject indicating upward adjustments to make these comparables more equivalent to the subject for this difference would be proper. Three comparables have smaller garages than the subject suggesting upward adjustments to these comparables would be appropriate. Conversely, five comparables have larger garages than the subject indicating downward adjustments to these comparables would be justified. The comparables have improvement assessments that range from $164,491 to $175,538 or from $47.53 to $51.89 per square foot of living area. The subject's improvement assessment of $177,088 or $50.93 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this 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:

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: November 17, 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

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