FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Riyaz Kaka
DOCKET NO.: 25-01503.001-R-1
PARCEL NO.: 15-08-213-004

The parties of record before the Property Tax Appeal Board are Riyaz Kaka, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; 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:	$35,000
IMPR.:	$156,210
TOTAL:	$191,210

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 frame exterior construction with 2,498 square feet of living area. The dwelling was constructed in 1988 and is approximately 37 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 483 square foot garage. The property has an approximately 9,100 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation and inequity with respect to the subject's improvement assessment as the basis of the appeal. The land assessment was not challenged. In support of the argument on overvaluation the appellant submitted information on four comparable sales located within .47 of a mile of the subject property[1]. The comparables have sites that range in size from 9,049 to 9,473 square feet of land area and are improved with 2-story dwellings of frame exterior

[1] The appellant's rebuttal brief disclosed the submission included "5 uniformity comparables and 4 sales comps."

construction with 2,816 or 2,968 square feet of living area. The dwellings were built from 1989 to 1993. Each comparable has a basement, with one having finished area. Each comparable has central air conditioning, a fireplace and a garage with 420 or 440 square feet of building area. The properties sold from March 2023 to May 2024 for prices ranging from $520,000 to $565,000 or from $175.20 to $191.76 per square foot of living area, land included.

In support of the argument on assessment inequity, the appellant submitted information on five equity comparables located in the same assessment neighborhood code and within .21 of a mile of the subject[2]. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,166 to 2,442 square feet of living area. The homes were built from 1988 to 1993. Each comparable has a basement, with two having finished area, central air conditioning, a fireplace and a garage ranging in size from 420 to 483 square feet of building area. The comparables have improvement assessments ranging from $115,075 to $133,890 or from $47.94 to $55.34 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to $155,221 which reflects a market value of $465,710 or $186.43 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellant requests an improvement assessment of $120,221 or $48.13 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 $191,210. The subject's assessment reflects a market value of $573,687 or $229.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The subject has an improvement assessment of $156,210 or $62.53 per square foot of living area.

In support of its contention of the correct assessment on both market value and inequity, the board of review submitted a grid analysis with information on four comparable properties, three of which have recent sales. The comparables are located in the same assessment neighborhood code and within .57 of a mile of the subject property. The comparables have sites that range in size from 7,350 to 13,857 square feet of land area and are improved with 2-story dwelling of frame exterior construction with 2,166 or 2,442 square feet of living area. The homes were built from 1988 to 1993. Each comparable has a basement with finished area, central air conditioning, and a garage with 420 or 440 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from $114,871 to $153,718 or from $53.03 to $70.97 per square foot of living area. Three properties sold from April 2024 to July 2025 for prices ranging from $565,000 to $700,000 or from $260.85 to $323.18 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney submitted a brief contending two of the comparables submitted by the board of review support a reduction in the subject's assessment re-stating their belief that a reduction in the subject's assessment is warranted.

[2] The appellant's equity comps are numbered #5 through #9.

Conclusion of Law

The appellant contends, in part, 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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which sold less proximate to the January 1, 2025 assessment date than other properties in the record. The Board also gives less weight to the appellant's comparable #3 which lacks basement finished area, a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4 and the board of review's comparables which are more similar to the subject in location, age, design, dwelling size, basement finished area and sold proximate to the January 1, 2025 assessment date. These comparables sold from April 2024 to July 2025 for prices ranging from $565,000 to $700,000 or from $190.36 to $323.18 per square foot of living area, including land. The subject's assessment reflects a market value of $573,687 or $229.66 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment, based on market value, is not warranted.

The appellant also 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #5, #6 and #7 which are less similar to the subject in basement finished area.

The Board finds the best evidence of assessment equity to be the appellant's comparable #8 and #9 and the board of review's comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from $114,871 to $153,718 or from $47.94 to $70.97 per square foot of living area. The subject's improvement assessment of $156,210 or $62.53 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. After considering appropriate adjustments to the best 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.

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 assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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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