FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Deaary Ramzy
DOCKET NO.: 25-02601.001-C-1
PARCEL NO.: 08-21-110-045

The parties of record before the Property Tax Appeal Board are Deaary Ramzy, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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:	$28,593
IMPR.:	$228,481
TOTAL:	$257,074

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 fuel station and a convenience mart with 3,339 square feet of building area. The subject is described as a 1-story building of masonry and frame construction that is 44 years old. The property has an approximately 16,500 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of this appeal. In support of this argument, the appellant submitted information on five equity comparables located from 1.03 to 2.03 miles from the subject property. The comparables are described as 1-story buildings of brick and concrete construction ranging in size from 2,230 to 3,200 square feet of building area and ranging in age from 30 to 58 years old. The comparables have improvement assessments ranging from $130,380 to $203,363 or from $58.47 to $65.03 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $257,074. The subject property has an improvement assessment of $228,481 or $68.43 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from .69 of a mile to 4.07 miles from the subject and all being in the same city as the subject property. Board of review comparable #5 is the same property as appellant's comparable #4. The comparables are improved with 1-story buildings of concrete block and brick exterior construction ranging in size from 1,056 to 4,500 square feet of building area and ranging in age from 9 to 60 years old. The comparables have improvement assessments ranging from $81,062 to $411,152 or from $58.95 to $123.47 per square foot of building area. The board of review also submitted a memorandum asserting that based on all the comparable properties provided by the parties, the appellant has not met their burden of establishing lack of uniformity by clear and convincing evidence.

Analysis and Conclusion of Law

The taxpayer contends improvement 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 improvement assessment is not warranted.

The parties submitted a total of nine suggested equity comparables which includes one common comparable. Initially, the Board notes that neither party submitted detailed salient description of the comparable properties such as whether or not the comparable properties consist of convenient marts and fueling stations like the subject. Nor did the parties disclose other descriptive information that would aid the Board in making a meaningful comparative analysis such as canopy size(s), number of fueling pumps, building foundation, location/traffic patterns, or building features/amenities. Nevertheless, on this limited record, the Board gave less weight to appellant's comparables #2, #3, and #5, along with board of review comparables #3 and #4, based on their significantly smaller building sizes relative to the subject building. The Board also gave less weight to board of review comparables #1 and #2 based on their substantially newer ages relative to the subject. Additionally, board of review comparable #1 is located more than 4 miles in distance from the subject which is farther from the subject than all the comparables in this record.

The Board finds that best evidence of equity in assessment to be appellant's comparable #1 and the parties' common comparable. These two comparables are most similar to the subject in building size and age. However, appellant's comparable #1 is 8 years newer in age relative to the subject, suggesting that downward adjustment is needed to this comparable for this difference in order to make it more equivalent to the subject. Conversely, the parties' common comparable

is 14 years older relative to the subject building, thus requiring upward adjustment in order to make it more equivalent to the subject building. The two best comparables in the record have improvement assessments of $191,217 and $203,363 or $59.76 and $65.03 per square foot of building area. The subject's improvement assessment of $228,481 or $68.43 per square foot of living area is higher than the two best equity comparables in the record. However, the subject's higher improvement assessment appears justified when considering its newer age relative to the parties' common comparable. Furthermore, the limited descriptive information of the subject and the comparable properties diminishes the Board's ability to make a truly meaningful comparative analysis.

Therefore, based on this limited record, and after considering adjustments to the best comparables in the record for difference from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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

AGENCY

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