FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Deaary Ramzy
DOCKET NO.: 25-02602.001-C-1
PARCEL NO.: 08-30-216-050

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:	$70,710
IMPR.:	$203,363
TOTAL:	$274,073

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 3,127 square feet of building area. The subject is described as a 1-story brick and concrete building that is 58 years old. The property has an approximately 23,330 square foot site and is located in Waukegan, West Deerfield 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 .06 of a mile to 2.95 miles from the subject property. The comparables are described as 1-story buildings of brick and concrete construction ranging in size from 1,653 to 2,816 square feet of building area and ranging in age from 39 to 65 years old. The comparables have improvement assessments ranging from $83,577 to $166,602 or from $50.56 to $59.16 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 $274,073. The subject property has an improvement assessment of $203,363 or $65.03 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 1.44 to 3.13 miles from the subject and all being in the same city as the subject property. 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 ten suggested equity comparables in support of their respective positions before the Property Tax Appeal Board. Initially, the Board notes that neither party submitted detailed salient description of the comparable properties such as whether or not the comparables are 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 #1 and #4, along with board of review comparables #4 and #5 based on their significantly smaller building sizes relative to the subject building. The Board also gave less weight to board of review comparables #2 and #3 based on their substantially newer ages relative to the subject. The Board finds that best evidence of equity in assessment to be appellant’s comparables #2, #3, and #5, along with board of review comparable #1 which are most similar to the subject in building size and age. The best comparables in the record have improvement assessments ranging from $130,380 to $228,481 or from $57.44 to $68.43 per square foot of building area. The subject's improvement assessment of $203,363 or $65.03 per square foot of living area falls within the range established by the best equity comparables in the record both in terms of overall improvement assessment and on a price per square foot of building area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Therefore, based on this limited record, 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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