



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

APPELLANT: Danish Ismail
DOCKET NO.: 21-01846.001-R-1
PARCEL NO.: 12-31-303-017

The parties of record before the Property Tax Appeal Board are Danish Ismail, the appellant, by Mary Kate Gorman, Attorney at Law 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: \$125,873
IMPR.: \$0
TOTAL: \$125,873

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 2021 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 vacant residential parcel with 44,431 square feet of land area. The property is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 2.7 to 5.8 miles from the subject. The parcels range in size from 45,302 to 60,113 square feet of land area. The comparables sold from April to June 2021 for prices ranging from \$175,000 to \$270,000 or from \$3.09 to \$5.96 per square foot of land area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,873. The subject's assessment reflects a market value of \$378,565 or \$8.52 per square foot of land area, when using the 2021 three year average median

level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparable #5 is the same property as the appellant's comparable #3 which was previously described. Comparables #1 through #4 are located from 0.86 to 0.98 of a mile from the subject and range in size from 50,970 to 64,030 square feet of land area. These four comparables sold from November 2020 to June 2021 for prices ranging from \$375,000 to \$497,000 or from \$6.53 to \$8.83 per square foot of land area.

The board of review submitted a brief contending that the subject is the last available lot in the subdivision and has been cleared of trees by the developer. The board of review further contended that the appellant's comparable #1 includes wetlands area and is heavily wooded, the appellant's comparable #2 is not located in a subdivision and is heavily wooded, and the appellant's comparable #3 is in different town and school district. The board of review argued its comparable #1 is located in a subdivision and has been cleared, its comparables #2 and #3 are located in a subdivision, and its comparable #4 has a similar development and cul-de-sac location. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 record contains a total of seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the appellant's comparable #3/board of review's comparable #5, due to their locations more than one mile from the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 through #4, which are closer to the subject in proximity and similar to the subject in their subdivision locations. These comparables are larger lots than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$375,000 to \$497,000 or from \$6.53 to \$8.83 per square foot of land area. The subject's assessment reflects a market value of \$378,565 or \$8.52 per square foot of land area, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

September 19, 2023



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 9-125 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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