



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

APPELLANT: Jayantilal Patel  
DOCKET NO.: 12-02710.001-R-1  
PARCEL NO.: 10-28-203-006

The parties of record before the Property Tax Appeal Board are Jayantilal Patel, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$49,208  
**IMPR:** \$170,016  
**TOTAL:** \$219,224

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 2012 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 two-story dwelling of frame and masonry exterior construction with 5,181 square feet of

living area.<sup>1</sup> The dwelling was constructed in 1998. Features of the home include a full 90% finished basement, central air conditioning, two fireplaces<sup>2</sup> and a four-car garage. The property has a 1.09-acre site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$670,000 or \$129.32 per square foot of living area, including land, as of March 20, 2012. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,310. The subject's assessment reflects a market value of \$713,050 or \$137.63 per square foot of living area based on a dwelling size of 5,181 square feet, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that board of review comparables #3 and #4 were each one-story dwellings that differed from the subject in age, exterior construction and/or dwelling size so as to be dissimilar from the subject dwelling. Appellant further argued that board of review comparables #1 and #2 support a reduction in the subject's assessment.

### **Conclusion of Law**

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<sup>1</sup> The assessing officials reported a dwelling size of 4,672 square feet and although a schematic drawing was provided to support the figure, the drawing is mostly illegible and lacks a calculation ladder to support the size conclusion. The appellant's appraiser included a detailed two-level schematic drawing with calculations to support the stated size of 5,181 square feet. The Board finds the latter evidence to be the best evidence of dwelling size in the record.

<sup>2</sup> The assessing officials reported three fireplaces and provided only a property record card to support the assertion. The appellant's appraiser who inspected the subject property reported two fireplaces. The Board finds that the appellant provided the better supported evidence regarding this amenity.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$670,000 as of March 20, 2012. The appraiser analyzed five sales and two listings in arriving at the final value conclusion. The appraiser made what appear to be reasonable and consistent adjustments to the comparables for differences in lot size, view, exterior construction, room count, dwelling size, basement finish, functional utility, garage size and/or other amenities.

The board of review provided no substantive response to the appellant's appraisal report other than providing four comparable sales that occurred between January 2011 and January 2013. The sales prices range from \$605,000 to \$690,000 or from \$132.92 to \$165.94 per square foot of living area, including land. As noted by appellant's counsel in rebuttal, board of review comparable sales #3 and #4 are dissimilar one-story dwellings as compared to the subject two-story home and therefore are found to be dissimilar to the subject and given less weight by the Property Tax Appeal Board. The most similar board of review comparable sales #1 and #2 are slightly superior in age to the subject and each is superior to the subject in lot size. These two comparables sold in January 2011 and March 2011 for prices of \$637,500 and \$650,000 or for \$132.92 and \$141.03 per square foot of living area, including land without any adjustments for their differences when compared to the subject property.

The subject's assessment reflects a market value of \$713,050 or \$137.63 per square foot of living area, including land, which is above the appraised value. After applying downward adjustments to board of review comparable sales #1 and #2 for their superior age and lot sizes when compared to the subject, the Board finds the subject property had a market value of \$670,000 as of the assessment date at issue. Since market value has been established the 2012 three year average median level of assessments for Lake County of 32.72% as determined by the

Docket No: 12-02710.001-R-1

Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

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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 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 the subsequent year 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.

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.