



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

APPELLANT: Rajinder Singh
DOCKET NO.: 13-02169.001-R-1
PARCEL NO.: 16-08-108-011

The parties of record before the Property Tax Appeal Board are Rajinder Singh, the appellant, by attorney Rishi Vohra of The Vohra Law Firm, P.C., 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: \$148,983
IMPR.: \$347,400
TOTAL: \$496,383

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 2013 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 brick dwelling that has 5,790 square feet of living area. The dwelling was constructed in 1991. Features include an unfinished basement, central air conditioning, one fireplace and a 1,100 square foot attached garage. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of

the inequity claim, the appellant submitted six comparables located from .12 to .33 of a mile from the subject. The comparables consist of two-story brick dwellings that were built in 1988 or 1989. The comparables have one, two or three fireplaces; five comparables have full or partially finished basements; and two comparables have a swimming pool. Other features have varying degrees of similarity when compared to the subject. The dwellings range in size from 4,653 to 6,058 square feet of living area and have improvement assessments ranging from \$242,766 to \$317,345 or from \$50.12 to \$58.69 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$559,521. The subject property has an improvement assessment of \$410,538 or \$70.90 per square foot of living area. In support of the subject's assessment, the board of review submitted four comparables located from .15 to .28 of a mile from the subject. The comparables consist of two-story brick dwellings that were built from 1988 to 2001. The comparables contain one to four fireplaces and two comparables have full or partially finished basements. Other features have varying degrees of similarity when compared to the subject. The dwellings range in size from 5,373 to 6,228 square feet of living area and have improvement assessments ranging from \$391,777 to \$437,603 or from \$70.26 to \$72.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 10 assessment comparables for the Board's consideration. The Board gave less weight to comparables #3 and #5 submitted by the appellant due to their smaller dwelling size when compared to the subject. The Board also gave less weight to comparables #2, #3, and #4 submitted by the board of review. Comparable #2 is newer in age than the subject. Comparables #3 and #4 have large finished basements, superior to the subject.

The Board finds the remaining five comparables were more similar when compared to the subject in location, design, age, dwelling size and some features. These comparables had improvement assessments ranging from \$289,790 to \$394,871 or from \$50.12 to \$70.94 per square foot of above grade living area. The subject property had an improvement assessment of \$410,538 or \$70.90 per square foot of living area. The subject's overall improvement assessment is greater than the most similar assessment comparables contained in the record. The subject's per square foot improvement assessment is greater than four of the five most similar comparables in this record, although most of these properties have superior features when compared to the subject such as finished basements, more fireplaces and swimming pools. The Board finds the evidence in this record demonstrates a consistent pattern of assessment inequity. Therefore, the Board finds a reduction in the subject's improvement assessment is 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.