



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

APPELLANT: Bharat Patel  
DOCKET NO.: 15-02647.001-R-1  
PARCEL NO.: 14-03-104-017

The parties of record before the Property Tax Appeal Board are Bharat Patel, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$35,736  
**IMPR.:** \$116,388  
**TOTAL:** \$152,124

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 2015 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 2-story dwelling of frame construction with 3,028 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 682 square foot garage. The property has a 27,443 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. These comparables are 2-story dwellings built between 1988 and 2003. They range in size from 3,088 to 3,953 square feet of

living area. They feature basements, five with finished area<sup>1</sup>, central air conditioning, 1 or 2 fireplaces and garages that range in size from 660 to 882 square feet of building area. They are located a distance of .07 to 1.80 miles from the subject. These comparables sold from January 2014 to March 2015 for prices ranging from \$361,500 to \$558,500 or from \$117.07 to \$151.57 per square foot of living area land included. The appellant requested the total assessment be reduced to \$143,311 or a market value of approximately \$429,933 or \$141.99 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,124. The subject's assessment reflects a market value of \$458,481 or \$151.41 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% 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. They are described as 2-story dwellings of frame construction built between 2000 and 2003. They range in size from 2,672 to 3,725 square feet of living area. They feature full unfinished basements, central air conditioning, 1 or 2 fireplaces and garages that range in size from 736 to 873 square feet of building area. They are located a distance of .02 (next door) to .24 of a mile from the subject. These comparables sold between June 2014 and August 2015 for prices ranging from \$486,000 to \$552,000 or from \$148.19 to \$181.89 per square foot of living area land included. The board of review also reported the subject sold in November 2015 for \$485,000 or \$160.17 per square foot of living area including land.

Based on this evidence and argument, 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 Board gave less weight to the appellant's comparables #1, #2 #3, #5 and #6 based on dissimilar dwelling sizes as compared to the subject and/or distance from the subject. The Board also gave less weight to the board of review comparables #2 and #4 based on their dissimilar dwelling size as compared to the subject. The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparables #1 and #3. These comparables were most similar to the subject in location, dwelling size, construction, style, age, and most features, and sold proximate in time to the subject's assessment date of January 1, 2015. These

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<sup>1</sup> The appellant's grid analysis procured from the Lake County Assessor's web site indicates none of the comparables have finished basements. The appellant submitted MLS Listing Sheets that indicated five of the comparables have finished basements.

comparable sold for prices ranging from \$361,500 to \$550,000 or from \$117.07 to \$181.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$458,481 or \$151.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The subject's assessment is also supported by the sale of the subject in November 2015 for \$485,000. Based on this evidence 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.



Chairman



Member



Acting 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: July 21, 2017



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.