



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

APPELLANT: Sanjay & Amita Patel
DOCKET NO.: 15-04352.001-R-1
PARCEL NO.: 15-21-305-009

The parties of record before the Property Tax Appeal Board are Sanjay & Amita Patel, the appellants; 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: \$2,133
IMPR.: \$178,825
TOTAL: \$180,958

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame construction with 3,731 square feet of living area. The dwelling was constructed in 2015. Features of the home include an 1,802-square foot unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 12,968-square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend improvement assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that were located in the same neighborhood as the subject property. The comparables were two-story dwellings that were built in 2015. The comparables had improvement assessments ranging from \$121,495 to \$139,258 or from \$28.43 to \$39.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,958. The subject property has an improvement assessment of \$178,825 or \$47.93 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located in the same neighborhood as the subject property. The comparables were two-story dwellings that were built in 2015. The comparables had improvement assessments ranging from \$154,846 to \$165,059 or from \$47.93 to \$51.09 per square foot of living area.

As to the appellants' evidence, the board of review argued that the subject is located in a new subdivision and the homes have different prorated building values. The appellants' comparables have prorated values ranging from 50% to 67% and the subject is being prorated at 83%. The board of review's comparables and the subject property are being prorated at 83%.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparables submitted by the parties to support their respective positions. These comparables were similar to the subject in location, style, age, size and features. The record disclosed the comparables have prorated building values ranging from 50% to 83%. Converting the comparables to 100% complete results in improvement assessments that ranged from \$56.86 to \$61.55 per square foot of living area. The subject's improvement assessment at 100% is \$57.75 per square foot of living area and falls within the range of the comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 20, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sanjay & Amita Patel
1967 Easthaven Drive
Buffalo Grove, IL 60089

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085