



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

APPELLANT: Sundar & Uma Shah
DOCKET NO.: 15-04412.001-R-1
PARCEL NO.: 04-21-323-003

The parties of record before the Property Tax Appeal Board are Sundar and Uma Shah, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$3,272
IMPR.: \$16,643
TOTAL: \$19,915

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 tri-level style single family dwelling of wood siding exterior construction with 1,159 square feet of above ground living area. The dwelling was constructed in 1956. Features of the home include a lower level with 627 square feet of finished area and an attached garage with 528 square feet of building area. The property has a 7,440 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with three tri-level style dwellings, two 1.5-story dwellings and one split-level style dwelling that ranged in size from 960 to 1,326 square feet of above ground living area. The dwellings were constructed from 1948 to 1964. Each comparable has a basement or lower level with four having finished area ranging in size from 504 to 960 square feet. Four comparables were described as having garages ranging in

size from 440 to 832 square feet of living area. The comparables sold from November 2013 to April 2015 for prices ranging from \$19,000 to \$43,000 or from \$14.33 to \$34.00 per square foot of living area, including land. The appellants' analysis had adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$16,157 to \$41,156. The appellants requested the subject's assessment be reduced to \$10,611.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,915. The subject's assessment reflects a market value of \$60,021 or \$51.79 per square foot of above ground 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 improved with tri-level style single family dwellings that range in size from 988 to 1,120 square feet of above ground living area. The dwellings were constructed from 1959 to 1964. Each comparable has a lower level that is finished with one comparable also having a partially finished basement. Three comparables have central air conditioning and three comparables have detached garages with either 440 or 576 square feet of building area. These properties sold from February 2013 to November 2014 for prices ranging from \$60,000 to \$80,000 or from \$57.92 to \$72.87 per square foot of living area, including land. Based on this evidence the board of review requested the assessment be sustained.

In rebuttal the appellants asserted that board of review sales #1, #2 and #4 occurred too remote in time to establish market value as of January 1, 2015.

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 information on ten comparable sales submitted by the parties to support their respective positions. The Board gave less weight to appellants' sales #1, #2 and #4 as they differed from the subject in style. Appellants' comparables #3, #5 and #6 as well as the board of review comparables were each improved with a tri-level style dwelling that ranged in size from 988 to 1,326 square feet of above ground living area and were constructed from 1959 to 1964. These properties were relatively similar to the subject property in features. These properties sold from February 2013 to January 2015 for prices ranging from \$19,000 to \$80,000 or from \$14.33 to \$72.87 per square foot of living area, including land. Four of the seven comparables sold in 2013, nevertheless, these properties were similar to the subject in style, location and features. The subject's assessment reflects a market value of \$60,021 or \$51.79 per square foot of living area, including land, which is well within the range established by the most similar comparable sales in this record. 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. 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



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: October 20, 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 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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