



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

APPELLANT: Balbir Dhilion
DOCKET NO.: 16-02245.001-R-1
PARCEL NO.: 09-23-308-008

The parties of record before the Property Tax Appeal Board are Balbir Dhilion, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$28,942
IMPR.: \$58,969
TOTAL: \$87,911

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 2016 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 is improved with a two-story single-family dwelling of frame exterior construction containing 2,400 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full finished basement and a 440-square foot garage.¹ The dwelling is situated on a 32,230-square foot site in Wauconda, Wauconda Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales. The comparables are two-story single-family dwellings of frame exterior construction each of which contains 2,302 or 2,400 square feet of

¹ The Residential Appeal and grid analysis submitted by appellant state that the subject does not have central air conditioning. The board of review's grid analysis shows that it does but this is not supported by the property record card submitted by the board of review which shows it lacks this feature.

living area. The homes were constructed between 1989 and 1994. All of the comparables have the same neighborhood code as the subject and are situated on sites ranging in size from 7,841 to 10,254 square feet of land area. Five comparables have full or partial basements, three of which have finished areas. One comparable has a concrete slab foundation. Four of the comparables have central air conditioning and five comparables have a fireplace. Each of the comparables has a garage with 440 or 462 square feet of building area. The comparables sold from June 2014 to December 2016 for prices ranging from \$192,500 to \$239,900 or from \$83.62 to \$99.96 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$250,000 or \$105.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,911. The subject's assessment reflects a market value of \$265,112 or \$110.46 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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. The board of review also presented appellant's comparable #2 as its comparable #4.² The comparables are two-story dwellings of frame exterior construction built between 1990 and 1994. The homes contain 2,228 to 2,400 square feet of living area. All of the comparables have the same neighborhood code as the subject property and are situated on sites ranging in size from 8,851 to 18,345 square feet of land area. Three of the comparables have a full basement with a finished area and one comparable has an unfinished partial basement. Each comparable has central air conditioning, a fireplace and a garage of 440 or 462 square feet of building area. The comparables sold from July 2015 to December 2016 for prices ranging from \$239,900 to \$267,000 or from \$99.96 to \$115.99 per square foot of living area, including land. Based on this evidence, 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 parties submitted sales data on nine properties for the Board's consideration, with one common property submitted by both parties. The Board gave less weight to appellant's comparable #2/board of review's comparable #4, and appellant's comparables #5 and #6 which either have an unfinished basement or concrete slab foundation, dissimilar to the subject. The

² Appellant's grid analysis states that this dwelling has an unfinished basement. The board of review's grid analysis states that the basement is partially finished which is not supported by the Property Record Card also submitted by the board of review.

Board also gave less weight to appellant's comparables #4 and #5 which sold in 2014 making their sales dated and less indicative of the market value as of the January 1, 2016 assessment date of the subject.

After considering adjustments for differences between the subject and the comparables in features including lot size, basement size, and degree of finish, appellant's comparables #1 and #3 and the board of review's comparables #1, #2 and #3 were deemed to be the best evidence of market value in the record when compared to the subject. These comparables sold from July 2015 to June 2016 for prices ranging from \$224,000 and \$267,000 or from \$93.33 to \$115.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,112 or \$110.46 per square foot of living area, including land, which is within the range established by the best 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: July 17, 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

Balbir Dhilion, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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