



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

APPELLANT: Ashok Gupta  
DOCKET NO.: 16-02330.001-R-1  
PARCEL NO.: 07-20-101-038

The parties of record before the Property Tax Appeal Board are Ashok Gupta, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$40,663  
**IMPR.:** \$136,525  
**TOTAL:** \$177,188

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 consists of a two-story single-family dwelling of brick exterior construction with 3,638 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 744-square foot garage. The dwelling is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are located from 0.14 to 0.48 of a mile from the subject. Two of comparables have the same neighborhood code as the subject. The comparables consist of two-story single-family residential structures of brick exterior construction containing from 4,004 to 4,341 square feet of living area. The houses were built in 1999 or 2000. Each of the comparables has an unfinished basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 682 to 813

square feet of building area. The comparables have improvement assessments ranging from \$143,078 to \$152,860 or from \$34.87 to \$35.73 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 \$177,188. The subject property has an improvement assessment of \$136,525 or \$37.53 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which have the same neighborhood code. The comparables are located from 0.076 to 0.18 of a mile from the subject and are improved with two-story single-family residential structures of brick or frame exterior construction. The dwellings were built between 1998 and 2004 and contain from 3,477 to 3,984 square feet of living area. Each of the comparables has a full basement, two with finished areas, central air-conditioning, one to three fireplaces, and a garage ranging in size from 690 to 991 square feet of building area. The comparables have improvement assessments ranging from \$129,855 to \$157,119 or from \$37.35 to \$39.44 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). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented data on seven suggested comparables for the Board's consideration. The appellant's comparables received reduced weight in the Board's analysis since each has a larger dwelling area when compared to the subject. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. For this reason, although each of appellant's comparables has a higher improvement assessment, the larger dwelling area results in a lower price per square foot of living area. The Board gave less weight to board of review comparables #3 and #4 as each has a finished basement, dissimilar to the subject.

The Board finds board of review comparables #1 and #2 to be the best evidence of assessment equity as they are most similar to the subject in age, location, size, foundation and features. These comparables had improvement assessments of \$129,855 and \$140,262 or \$37.35 and \$37.76 per square foot of living area. The subject's improvement assessment of \$136,525 or \$37.53 per square foot of living area is supported by the most similar comparables 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: August 21, 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

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