



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

APPELLANT: Rami Mehul  
DOCKET NO.: 16-02399.001-R-1  
PARCEL NO.: 06-36-107-011

The parties of record before the Property Tax Appeal Board are Rami Mehul, 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:** \$16,638  
**IMPR.:** \$60,738  
**TOTAL:** \$77,376

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 dwelling of vinyl siding exterior construction with 1,973 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has an 8,540 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within the same neighborhood number and subdivision as the subject. The comparables are described as two-story dwellings of wood or vinyl siding exterior construction with 1,973 square feet of living area each and are situated on sites ranging in size from 8,540 to 8,784 square feet of land area. The dwellings were constructed in 1991 or 1992. The comparables each have an unfinished basement, central air

conditioning and a garage with 440 square feet of building area. Two comparables each have a fireplace. The comparables sold from June 2014 to April 2016 for prices ranging from \$189,000 to \$225,500 or from \$95.79 to \$114.29 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,376. The subject's assessment reflects a market value of \$233,341 or \$118.27 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 the subject's assessment, the board of review submitted information on three comparable sales within the same neighborhood number and subdivision as the subject property. The comparables are described as one, one-story dwelling and two, two-story dwellings of vinyl or wood siding exterior construction ranging in size from 1,964 to 2,069 square feet of living area and are situated on sites ranging in size from 8,784 to 9,891 square feet of land area. The dwellings were constructed in 1992. The comparables have basements, with one having finished area. Each comparables features central air conditioning, a fireplace and a garage with either 420 or 440 square feet of building area. The comparables sold in June or October 2015 for prices ranging from \$242,000 to \$255,700 or from \$116.96 to \$129.84 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 finds the parties submitted six comparable sales for consideration. The Board gave reduced weight to the appellant's comparable #2 based on its June 2014 sale which is dated and less likely to be reflective of market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #1 for its dissimilar one-story design and board of review comparable #3 for its superior finished basement when compared to the subject.

The Board finds the best evidence of market value for the subject property to be appellant's comparables #1 and #3 along with board of review comparable #2. These three comparables sold proximate in time to the January 1, 2016 assessment date and are similar to the subject in location, dwelling size, design, age and most features. The comparables sold from June 2015 to April 2016 for prices ranging from \$217,500 to \$255,700 or from \$110.24 to \$129.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$233,341 or \$118.27 square foot of living area, including land which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the

comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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

Rami Mehul, 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  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085