



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

APPELLANT: Shripal Mehta  
DOCKET NO.: 16-02404.001-R-1  
PARCEL NO.: 07-10-311-012

The parties of record before the Property Tax Appeal Board are Shripal Mehta, 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 a reduction 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:** \$24,534  
**IMPR.:** \$108,786  
**TOTAL:** \$133,320

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 wood-siding exterior construction containing 3,933 square feet of living area. The dwelling was constructed in 2002. The home features an unfinished basement, central air conditioning, a fireplace and a 536-square foot garage. The property is located in Gurnee, Warren Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument, the appellant submitted information on three comparable sales located within .67 of a mile from the subject property. The comparables are described as two-story single-family dwellings ranging in size from 3,612 to 4,090 square feet of living area. The dwellings were constructed from 2002 to 2006. Each comparable has a basement with one having a finished area. The dwellings also have central air conditioning, a fireplace and a garage

ranging in size from 543 to 849 square feet of building area. The comparables sold from March to December 2015 for prices from \$386,250 to \$400,000 or from \$97.80 to \$108.11 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 \$138,218. The subject's assessment reflects a market value of \$416,821 or \$105.98 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 located within .115 of a mile from the subject and in the same neighborhood as the subject property. One comparable was also used by the appellant. The comparables are described as two-story single-family dwellings of wood-siding exterior construction ranging in size from 3,004 to 3,955 square feet of living area. The dwellings were constructed in 2002 or 2003. The comparables feature basements with one having a finished area. The dwellings also feature central air conditioning, a fireplace and a garage ranging in size from 462 to 849 square feet of building area. The comparables sold from September 2014 to July 2016 for prices ranging from \$362,500 to \$417,000 or from \$98.53 to \$120.67 per square foot of living area including land.

The board of review also submitted information on three equity comparables to demonstrate the subject was uniformly assessed.<sup>1</sup> The board of review submitted property record cards for the subject and all the comparables. 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of six suggested sale comparable sales which includes one common comparable. The Board gave less weight to board of review comparables #1 and #3 due to their substantially smaller dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparable #4 due to its sale date in September 2014 being less proximate in time to the subject's January 1, 2016 assessment date and thus less indicative of market value.

The Board finds the best evidence of market value to be the appellant's comparable sales which includes one comparable submitted by the board of review. Appellant's comparable #1 is the

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<sup>1</sup> The Board gives no weight to the board of review equity evidence since the appeal is based on overvaluation.

same property as board of review comparable #2. The Board finds that these three comparables are most similar to the subject in location, age, design, dwelling size and most features, but one comparable has a superior finished basement and two comparables have significantly larger sites. These three comparables also sold most proximate in time to the subject's assessment date of January 1, 2016. These comparables sold from March to December 2015 for prices from \$386,250 to \$400,000 or from \$97.80 to \$108.11 per square foot of living area including land. The subject's assessment reflects a market value \$416,821 or \$105.98 per square foot of living area, land included. After considering adjustments to the comparables for their superior land sizes and/or finished basement area, the Board finds that the subject's estimated market value as reflected by its assessment is excessive and, therefore, a reduction in the subject's assessment is warranted.

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: October 15, 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

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COUNTY

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