



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

APPELLANT: Navin and Teresa Nagrani
DOCKET NO.: 16-02545.001-R-1
PARCEL NO.: 15-18-302-047

The parties of record before the Property Tax Appeal Board are Navin and Teresa Nagrani, the appellants; 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: \$37,265
IMPR.: \$312,632
TOTAL: \$349,897

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 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 dryvit exterior construction with 5,901 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 907 square foot garage. The property has a 45,316 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. The land assessment was not contested. In support of these arguments, the appellants submitted information on four comparables located within different neighborhood codes as the subject. The comparables consist of 1.5 or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,676 to 5,726 square feet of living area and were built from 1989 to 2000. The comparables have basements, with three having finished area. Each comparable has central air conditioning, one to four

fireplaces and a garage ranging in size from 748 to 1,031 square feet of building area. The comparables have sites that contain from 23,958 to 49,901 square feet of land area. The comparables sold from February to June 2015 for prices ranging from \$705,000 to \$800,750 or from \$124.87 to \$163.60 per square foot of living area, including land. The comparables have improvement assessments ranging from \$199,205 to \$223,209 or from \$36.09 to \$44.76 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$349,897. The subject's assessment reflects a market value of \$1,055,178 or \$178.81 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. The subject property has an improvement assessment of \$312,632 or \$52.98 per square of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales and four equity comparables located within the same neighborhood code and gated golf course community as the subject. The three comparables sales are described as two-story dwellings of brick exterior construction ranging in size from 5,380 to 6,312 square feet of living area. The dwellings were constructed from 1995 to 2003. Features of each comparable include a basement with finished area, central air conditioning, three fireplaces and a garage ranging in size from 840 to 972 square feet of building area. The comparables sold from June 2016 to February 2017 for prices ranging from \$967,500 to \$1,270,000 or from \$168.33 to \$201.20 per square foot of living area, including land.

The four equity comparables are described as two-story dwellings of dryvit or brick exterior construction ranging in size from 5,824 to 6,213 square feet of living area. The dwellings were constructed from 1994 to 2015. The comparables have basements, three with finished area. Features of each comparable include central air conditioning, one to four fireplaces and a garage ranging in size from 616 to 1,140 square feet of building area. The comparables have improvement assessments ranging from \$321,304 to \$353,887 or from \$52.04 to \$57.21 per square foot of living area.

The board of review also submitted a detailed grid analysis of the appellants' comparable sales and noted none of them are located within the subject's gated golf course community, Royal Melbourne. Based on the foregoing evidence, the board of review requested that the subject property's assessment be confirmed.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellants did not meet this burden of proof.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables because they are not located within the subject's neighborhood. In addition, three of the comparables were also considerably smaller in dwelling size when compared to the subject. Lastly, the Board gave less weight to the board of review comparable #2 that sold in February 2017 which is less proximate in time to the subject's January 1, 2016 assessment date. The Board gave most weight to board of review comparables #1 and #3 that are more similar to the subject in location, dwelling size, age and features. They sold in August and June 2016 for prices \$967,500 and \$1,270,000 or \$179.83 and \$201.20 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$1,055,178 or \$178.81 per square foot of living area including land, which is supported by the best comparables sales in the record. After considering necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative 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 appellants failed to meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the appellants' comparables because they are not located within the subject's neighborhood. In addition, three of the comparables were also considerably smaller in dwelling size when compared to the subject. The Board also gave less weight to board of review comparables #2 and #4 for their dissimilar ages when compared to the subject. The Board gave most weight to the board of review comparables #1 and #3 that are most similar to the subject in location, dwelling size, age and features. The two properties have improvement assessments of \$321,304 and \$322,530 or \$52.04 and \$55.17 per square foot of living area. The subject property has an improvement assessment of \$312,632 or \$52.98 per square foot of living area, which is well supported by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, no 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.

Chairman



Member



Member



Member



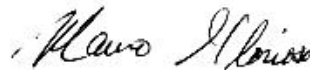
Member

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: November 19, 2019



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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