



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

APPELLANT: Mahesh Shah  
DOCKET NO.: 16-03559.001-R-1  
PARCEL NO.: 02-36-205-001

The parties of record before the Property Tax Appeal Board are Mahesh Shah, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$18,812  
**IMPR.:** \$79,131  
**TOTAL:** \$97,943

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 part one-story and part two-story dwelling of frame exterior construction with 2,853 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 435 square foot garage. The property has a 11,547 square foot site and is located in Lindenhurst, Lake Villa 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 .15 of a mile of the

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<sup>1</sup> Neither party disclosed the subject's design in the grid analyses. The Board finds the best evidence of design was the subject's property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size.

subject property. The comparables were described as a part one-story and part two-story and two, two-story dwellings of frame exterior construction ranging in size from 2,349 to 2,942 square feet of living area. The dwellings were constructed in 1998 or 1999. The comparables each have basements with two having finished areas, central air conditioning, fireplaces and garages ranging in size from 444 to 644 square feet of building area. The comparables have sites ranging in size from 9,897 to 20,207 square feet of land area. The comparables sold from May 2014 to July 2015 for prices ranging from \$245,000 to \$280,000 or from \$95.17 to \$104.30 per square foot of living area, including land. Based on this evidence, the appellant 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 \$97,943. The subject's assessment reflects a market value of \$295,365 or \$103.53 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 .15 of a mile of the subject property. The board of review comparables #1, #2 and #3 and the appellant's comparables #2, #3 and #1, respectively, depict the same properties. The comparables were described as two, part one-story and part two-story and two, two-story dwellings of frame exterior construction ranging in size from 2,349 to 2,942 square feet of living area.<sup>2</sup> The dwellings were constructed from 1998 to 2000. The comparables each have basements with three having finished areas, central air conditioning, one or three fireplaces and garages ranging in size from 444 to 644 square feet of building area. The comparables have sites ranging in size from 9,897 to 20,207 square feet of land area. The comparables sold from May 2014 to April 2016 for prices ranging from \$245,000 to \$335,000 or from \$95.17 to \$119.05 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 no reduction in the subject's assessment is warranted.

The parties submitted four comparable sales for the Board's consideration which includes the three common comparables. The Board gave less weight to two of the common comparables submitted by both parties. The appellant's comparable #2 and board of review comparable #1 has a sale date in 2014 which is dated and less likely to be indicative of the subject's market

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<sup>2</sup> The board of review grid analysis depicts comparable #4 as a two-story dwelling which differs from the part one-story and part-two story dwelling depicted in the property record card evidence. The Board finds the best evidence of design for comparable #4 was the property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size.

value as of the January 1, 2016 assessment date. In addition, the appellant's comparable #3 and board of review comparable #2 is smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining common comparable which is appellant's comparable #1 and board of review comparable #3, along with comparable sale #4 submitted by the board of review. These two comparables are most similar to the subject in location, size, age and features. These comparables sold in May 2015 and April 2016 for prices of \$245,000 and \$335,000 or \$95.17 and \$119.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$295,365 or \$103.53 per square foot of living area, land included, which is supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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.

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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: August 20, 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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