



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

APPELLANT: Vmalhotra Enterprise, Inc.  
DOCKET NO.: 16-04358.001-R-1  
PARCEL NO.: 08-20-401-004

The parties of record before the Property Tax Appeal Board are Vmalhotra Enterprise, Inc., the appellant, by attorney Zaki M. Anarwala, of ZMA Legal, in Deerfield, 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:** \$ 5,485  
**IMPR.:** \$19,462  
**TOTAL:** \$24,947

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 one-story dwelling of brick exterior construction with 1,245 square feet of living area. The dwelling was constructed in 1941. Features of the home include a full unfinished basement, a fireplace and a 528 square foot garage. The property has a 5,966 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends recent construction as the basis of the appeal; a reduction was requested in the improvement assessment and no dispute was raised concerning the land assessment.<sup>1</sup> In support of the appeal, the appellant submitted information on three comparable properties with assessment equity data. As part of the appeal, the appellant also reported the May 2014 sale of the subject property for \$63,000. The appellant did not complete Section IV – Recent Sale Data of appeal petition and did not provide the required documentation related to the sale of the subject property.

The appellant's Section V comparables will also be analyzed for equity. The comparables are located from .17 to .49 of a mile from the subject property. The comparables consist of one-story dwellings of brick exterior construction that were built in 1926 or 1930. The homes range in size from 1,189 to 1,329 square feet of living area. Each dwelling features a full unfinished basement and a garage ranging in size from 320 to 528 square feet of building area. One comparable also has a fireplace. The comparables have improvement assessments ranging from \$16,923 to \$17,053 or from \$12.83 to \$14.23 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$17,040 (rounded) or \$13.69 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 \$24,947. The subject property has an improvement assessment of \$19,462 or \$15.63 per square foot of living area. The subject's total assessment reflects a market value of \$75,232 or \$60.43 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 two separate grid analyses with both equity and comparable sales data.

As to the equity evidence, the board of review submitted four comparable properties located within .403 of a mile from the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction that were built between 1929 and 1958. The homes range in size from 1,097 to 1,338 square feet of living area. Each dwelling features a full unfinished basement. One comparable has a fireplace and each of the comparables has a garage ranging in size from 308 or 660 square feet of building area. The comparables have improvement assessments ranging from \$18,003 to \$19,660 or from \$14.60 to \$17.19 per square foot of living area.

As to the market value evidence, the board of review submitted four comparables that are located within .2 of a mile from the subject. The comparables consist of one-story dwellings of brick or wood siding exterior construction. The dwellings were built between 1925 and 1948 and range in size from 1,080 to 1,350 square feet of living area. Each comparable features full unfinished basement, one comparable has central air conditioning and one comparables has a fireplace. Each comparable has a garage ranging in size from 308 to 725 square feet of building area. The

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<sup>1</sup> Based on the comparables submitted by both parties, the Board will analyze this appeal for both overvaluation and assessment inequity. The appellant did not complete Section VI of the Residential Appeal petition as required to establish a claim with supporting required documentary evidence for a claim of "recent construction."

comparables sold between January 2014 and July 2016 for prices ranging from \$76,500 to \$118,000 or from \$56.67 to \$109.26 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**

With the filing of an appeal based upon "recent construction," 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) [emphasis added]. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

Initially, the Board finds the appellant submitted no substantive evidence to support the claim of recent construction costs to reflect the subject property's value. To the extent that the appellant indicated that the subject property was purchased in May 2014 for \$63,000, the appellant likewise failed to provide any substantive evidence to support the purported recent purchase price of the subject property as required. In the absence of data required in Section IV concerning the recent sale of the subject property, the Property Tax Appeal Board has given little weight to the purported sale data. The Board has also given reduced weight to board of review sale #3 as the property sold in January 2014, a date that is remote in time to the assessment date at issue and thus less likely to be indicative of the subject's estimated market value as of January 1, 2016.

The Board finds the best evidence of market value in the record to be the board of review comparables #1, #2 and #4. These three comparables were very similar to the subject in location, size, style, age and most features. The properties sold in either April 2015 or July 2016 for prices ranging from \$79,000 to \$118,000 or from \$62.60 to \$109.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,232 or \$60.43 per square foot of living area, including land, which is below the range of the most similar comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

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 based on inequity is not warranted.

The parties submitted a total of seven equity comparables for the Board's consideration. The comparables were each similar to the subject in location, size, style, age and features. The

comparables had improvement assessments that ranged from \$12.83 to \$17.19 per square foot of living area. The subject's improvement assessment of \$15.63 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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.

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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: January 21, 2020



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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

Vmalhotra Enterprise, Inc., by attorney:  
Zaki M. Anarwala  
ZMA Legal  
500 Lake Cook Road  
Suite 350  
Deerfield, IL 60015

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085