



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

APPELLANT: Navalchandra Surve
DOCKET NO.: 17-02100.001-R-1
PARCEL NO.: 13-35-105-001

The parties of record before the Property Tax Appeal Board are Navalchandra Surve, 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: \$20,358
IMPR.: \$140,285
TOTAL: \$160,643

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 2017 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 wood-siding exterior construction with 3,016 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 476-square foot attached garage. The property has a 21,538-square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable sales located from .09 of a mile to 1.99 miles from the subject. One property is in the same neighborhood code as assigned to the subject by the local assessor. The properties are situated on lots ranging in size from 6,980 to 19,577 square feet of land area. The comparables are improved with two-story single-family dwellings with brick, wood or aluminum-siding exteriors ranging in size from 2,448 to 3,392 square feet of

living area. The homes were built from 1980 to 1990. The comparables each feature a basement with three having finished areas. Each home also has central air conditioning, a fireplace and an attached garage ranging in size from 483 to 630 square feet of building area. The sales of the comparables occurred from June 2016 to February 2017 for prices ranging from \$435,000 to \$582,000 or from \$137.82 to \$177.70 per square foot of living area, including land. The appellant submitted a separate grid containing repeated descriptive information of comparable sale #1 in addition to an adjacent unimproved lot. The appellant noted the combined total land market value of the two parcels was over \$62,000. The appellant's evidence also included an aerial map depicting the subject's proximity to Illinois Route 14 (Northwest Highway).

Based on this evidence and argument, the appellant requested that the subject's total assessment be reduced to \$147,769 which would reflect a market value of \$443,351 or \$147.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,643. The subject's assessment reflects a market value of \$484,594 or \$160.67 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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, three of which were also submitted by the appellant; board of review comparables #1, #3 and #4 are the same properties as appellant's comparables #1, #3 and #4, respectively. The comparables are located from .085 of a mile to 1.994 miles from the subject, and two properties are in the same neighborhood code as assigned by the local assessor to the subject property. The dwellings were constructed from 1963 to 1990 on parcels ranging in size from 9,962 to 19,577 square feet of land area. The comparables are improved with three two-story dwellings and one, 1.5-story dwelling of brick, wood, aluminum or vinyl-siding exteriors that range in size from 2,013 to 3,281 square feet of living area. Three dwellings feature a basement, two of which have a finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 488 to 630 square feet of building area. The sales of the comparables occurred from June 2016 to February 2017 for prices ranging from \$435,000 to \$582,000 or from \$174.50 to \$240.93 per square foot of living area, including land. The board of review submission also included property record cards for the subject and its comparables.

Based on this evidence, the board of review requested that the subject'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 parties submitted a total of five comparable sales, three of which were submitted by both parties. With the exception of common comparable #1, each of the parties' comparables were located more than one mile distant from the subject property and in a different assessment neighborhood relative to the subject property. The Board gave minimal weight to the board of review comparable sale #2 based on its dissimilar 1.5-story design compared to the subject's two-story dwelling style; older age of 1963 relative to the subject's construction in 1990; and concrete slab foundation, unlike the subject's basement.

The Board finds the best evidence of the subject's market value to be the parties' common comparables #1, #3 and #4, along with appellant's comparable #2. However, appellant's comparable #2 and the parties' common comparables #1 and #4 each have superior finished basements, unlike the subject, requiring downward adjustments to make the comparables more equivalent to the subject. The subject, however, is superior to the best comparables in the record in terms of larger lot size. These best comparables sold from June 2016 to February 2017 for prices ranging from \$435,000 to \$582,000 or from \$137.82 to \$177.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$484,594 or \$160.67 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences in features when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on this evidence, the subject's estimated market value as reflected by its 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.



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: May 26, 2020



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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