



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

APPELLANT: Vivek Kaushal  
DOCKET NO.: 17-02270.001-R-1  
PARCEL NO.: 15-06-305-089

The parties of record before the Property Tax Appeal Board are Vivek Kaushal, 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:** \$43,012  
**IMPR.:** \$266,409  
**TOTAL:** \$309,421

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 is improved with a two-story dwelling of brick exterior construction with 5,153 square feet of living area. The dwelling was built in 2006. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 931 square feet of building area. The property has a 19,892 square foot site and is located in Long Grove, Vernon 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 and two listings improved with two-story dwellings with brick exteriors that range in size from 4,147 to 4,534 square feet of living area. The dwellings were built from 2006 to 2009. Each comparable has a basement with three being partially finished, central air conditioning, one to three fireplaces and an attached garage ranging in size from 737 to 900 square feet of building area. These properties have sites ranging

in size from 12,027 to 14,383 square feet of land area and are located within .44 miles of the subject property. The three sales occurred from August 2015 to July 2016 for prices ranging from \$675,000 to \$770,000 or from \$162.77 to \$174.70 per square foot of living area, land included. Comparables #4 and #5 were listed in April 2017 and June 2017 for prices of \$699,000 and \$775,000, which had been reduced to \$650,000 and \$739,000 or \$151.76 and \$165.40 per square foot of living area, including land, respectively. The appellant requested the subject's assessment be reduced to \$296,268.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$309,421. The subject's assessment reflects a market value of \$933,397 or \$181.14 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 improved with two-story dwellings with brick exteriors ranging in size from 4,229 to 4,534 square feet of living area. The homes were built in 2006 and 2007. Each comparable has a basement that is partially finished, central air conditioning, two to four fireplaces and an attached garage ranging in size from 737 to 936 square feet of building area. The comparables have sites ranging in size from 12,027 to 14,876 square feet of land area and are located within approximately .434 miles from the subject property. The sales occurred from June 2015 to February 2017 for prices ranging from \$738,800 to \$875,000 or from \$169.83 to \$203.49 per square foot of living area, including land. Board of review sales #1 and #4 are the same properties as appellant's sales #3 and #2, respectively.

The board of review requested the assessment be sustained.

### **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 record contains seven comparables submitted by the parties to support their respective positions with two being common to both parties. The Board gives less weight to appellant's comparables #4 and #5 as these were listings and not actual sales. Additionally, these two comparables did not have finished basement area as does the subject property. The five remaining comparables are relatively similar to the subject property in location, style, age, construction and features; however, each property has a smaller home than the subject dwelling and each has a smaller site than the subject property. These five comparables sold for prices ranging from \$675,000 to \$875,000 or from \$162.77 to \$203.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$933,397 or \$181.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis but higher on an overall basis, which is

justified considering the subject's larger dwelling and larger site relative to these comparables. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment 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.



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: September 15, 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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