



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

APPELLANT: Sanjeev Mahajan
DOCKET NO.: 17-02312.001-R-1
PARCEL NO.: 14-15-304-021

The parties of record before the Property Tax Appeal Board are Sanjeev Mahajan, 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: \$37,241
IMPR.: \$187,207
TOTAL: \$224,448

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 wood-sided single-family dwelling built in 2014. The dwelling contains 3,858 square feet of living area and features a full, unfinished basement, central air-conditioning, and a 683-square foot attached garage. The dwelling is situated on a 13,090 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .18 of a mile the subject. The comparables consist of two-story frame single-family dwellings situated on sites ranging in size from 13,090 to 13,565 square feet of land area. The dwellings were built from 2008 to 2013 and range in size from 3,469 to 3,964 square feet of living area. According to the grid analysis, the comparables each have a full unfinished basement, central air conditioning, one fireplace, and a

garage ranging in size from 662 to 846 square feet of building area. The comparables sold in August and September 2015 for prices ranging from \$598,000 to \$625,000 or from \$157.67 to \$172.38 per square foot of living area, land included. 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 \$224,448. The subject's assessment reflects a market value of approximately \$677,068 or \$175.50 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 a grid analysis and property record cards for the subject and eight comparable sales. The dwellings are located within .153 of a mile from the subject. The comparables consist of two-story wood-sided single-family dwellings situated on sites containing 13,090 to 25,030 square feet of land area. The homes were built from 2012 to 2016 and range in size from 3,450 to 4,094 square feet of living area. The dwellings each have a full unfinished basement, central air-conditioning, one fireplace, and a garage containing 701 to 804 square feet of building area. Comparable #1 has a 208-square foot, free-standing enclosed frame porch. The comparables sold from January 2016 to June 2017 for prices ranging from \$695,000 to \$883,897 or from \$189.52 to \$219.98 per square foot of living area, land included. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables as their 2015 sales are too remote in time from the January 1, 2017 assessment date at issue to be reflective of the subject's market value as of that date. The Board also gave less weight to board of review comparables #1, #3, and #5 through #8 which feature an enclosed frame porch, larger lot size, and/or larger garage size when compared to the subject property.

The Board finds that board of review comparables #2 and #4 are the best comparables submitted in the record and are generally similar to the subject in age, size, design, and most features. These comparables sold in April and June 2016 for \$715,667 and \$759,279 or \$198.58 and \$200.23 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$677,068 or \$175.50 per square foot of living area, land included, which is below the value of the best comparable sales in the record. After making adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's assessment is 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: July 21, 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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