



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

APPELLANT: Mandeep Sangha  
DOCKET NO.: 17-02319.001-R-1  
PARCEL NO.: 14-22-107-040

The parties of record before the Property Tax Appeal Board are Mandeep Sangha, 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:** \$38,427  
**IMPR.:** \$158,468  
**TOTAL:** \$196,895

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 3,300 square feet of living area. The dwelling was built in 2013. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 400 square foot attached garage. The subject property has a 12,006 square foot site and is located in Lake Zurich, Ela Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal.<sup>1</sup> In support of this argument, the appellant

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<sup>1</sup> Although the appellant's counsel only marked "Comparable sales" on the appeal form, the appellant's counsel did submit a grid analysis page labeled "uniformity" so the Board will analyze the comparables for both overvaluation and inequity.

submitted information on five comparables,<sup>2</sup> four of which are located within the subject neighborhood. The comparables are situated on sites ranging in size from 13,565 to 15,220 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built in 2008 or 2013. The dwellings range in size from 3,278 to 3,683 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 662 to 806 square foot of building area. Four comparables sold from December 2014 to October 2016 for prices ranging from \$562,000 to \$675,500 or from \$170.87 to \$183.41 per square foot of living area, including land. The five comparables have improvement assessments ranging from \$150,061 to \$176,901 or from \$43.26 to \$48.03 per square foot of living area.<sup>3</sup> 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 \$196,895. The subject's assessment reflects an estimated market value of \$593,952 or \$179.99 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%. The subject has an improvement assessment of \$158,468 or \$48.02 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on seven comparable sales located within .851 of a mile from the subject.<sup>4</sup> The comparables are situated on sites ranging in size from 13,090 to 30,004 and are improved with two-story dwellings of wood siding exterior construction that were built from 2012 to 2015. The dwellings range in size from 2,979 to 3,683 square feet of living area. The comparables each have an unfinished basement, central air conditioning and a garage ranging in size from 656 to 806 square feet of building area. Six comparables have one fireplace each. The comparables sold from January 2016 to March 2018 for prices ranging from \$590,000 to \$751,884 or from \$174.92 to \$223.56 per square foot of living area, including land. The comparables have improvement assessments ranging from \$148,355 to \$202,571 or from \$45.32 to \$57.14 per square foot of living area. 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.

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<sup>2</sup> Comparables #2 and #4 are the same property.

<sup>3</sup> The appellant's grid analysis incorrectly reported the improvement assessment of comparable #1 as \$184,263 or \$50.03 per square foot of living area. The property record card submitted by the board of review indicates this property's 2017 improvement assessment was decreased to \$176,901 or \$48.03 per square foot living area by the board of review.

<sup>4</sup> Board of review comparables #1 and #6 are the same properties as appellant's comparables #2 and #1, respectively.

As to the overvaluation argument, the parties submitted nine comparable sales for the Board's consideration, with two comparables common to both parties. The Board gave less weight to appellant's comparables #3 and #5 due to their dated sales in 2014 and 2015 which are less likely to be reflective of market value as of the January 1, 2017 assessment date. The Board also gave less weight to the board of review comparables #4 and #7 as both comparables have considerably larger lot sizes when compared to the subject's lot size. The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the parties' two common comparables. These comparables sold proximate in time to the subject's assessment date at issue and are similar to the subject in location, lot size, design, age, dwelling size and features. The comparables sold from January 2016 to March 2018 for prices ranging from \$590,000 to \$751,884 or from \$174.92 to \$223.56 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$593,952 or \$179.99 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, a reduction in the subject's assessment is not justified.

The appellants also argued assessment inequity as an alternative basis of the appeal. 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 appellants failed to meet this burden of proof.

The record contains ten assessment comparables for the Board's consideration, with two comparables common to both parties. The Board gave less weight to comparable #7 submitted by the board of review as it appears to be an outlier when compared to the other comparables in the record. The Board finds the nine remaining comparables are similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$148,355 to \$176,901 or from \$43.26 to \$49.80 per square foot of living area. The subject property has an improvement assessment of \$158,468 or \$48.02 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, 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: 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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