



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

APPELLANT: Ajit Kalra
DOCKET NO.: 17-02346.001-R-1
PARCEL NO.: 16-36-126-003

The parties of record before the Property Tax Appeal Board are Ajit Kalra, 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: \$67,026
IMPR.: \$96,063
TOTAL: \$163,089

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 one-story dwelling of brick exterior construction with 2,351 square feet of living area. The dwelling was constructed in 1954. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 288 square foot garage. The property has a 7,500 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .01 to .98 of a mile from the subject property. The comparables have sites ranging in size from 7,500 to 21,237 square feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 1,974 to 3,020 square feet of living area. The dwellings were constructed from 1915 to 1963. Comparables #2 and #4 have effective ages of 1924 and 1963,

respectively. Each comparable features a basement with three having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 725 square feet of building area. The comparables sold from February 2015 to February 2017 for prices ranging from \$340,000 to \$712,500 or from \$172.24 to \$248.17 per square foot of living area, including land. 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 \$163,089. The subject's assessment reflects a market value of \$491,973 or \$209.26 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 response to the appeal, the board of review submitted Multiple Listing Service (MLS) sheets associated with the sales of the appellant's comparables #1 and #2, along with a building permit issued October 19, 2016 for interior remodeling of the appellant's comparable #3. The board of review noted that two of the dwellings were remodeled after their sales and comparable #1 subsequently sold in May 2018 for a price of \$553,500. The board of review also asserted appellant's comparable #3 is 29% larger than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .205 of a mile to 1.156 miles from the subject property. The comparables have sites ranging in size from 9,113 to 20,845 square feet of land area. The comparables were improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,080 to 2,184 square feet of living area. The dwellings were constructed from 1951 to 1963. Comparables #3 and #4 having effective ages of 1956 and 1974, respectively. One comparable has a crawl space foundation, one comparable has a concrete slab foundation and two comparables each feature a basement with one having finished area. Each comparable has central air conditioning, a fireplace and a garage containing 400 or 462 square feet of building area. The comparables sold from May 2015 to October 2016 for prices ranging from \$471,825 to \$560,000 or from \$218.34 to \$264.42 per square foot of living area, including land. The board of review provided property record cards of the subject and the comparables. 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.

The parties submitted eight suggested comparable sales for the Board's consideration. The board gave less weight to the appellant's comparables #2, #3 and #4 which are either older in age or have larger dwellings when compared to the subject. The Board also gave less weight to board of review comparables #2, #3 and #4 which differ from the subject in location, site size and/or their sale dates are less proximate in time to the assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1. Although both comparables have smaller dwellings and board of review comparable #1 is slightly newer in age when compared to the subject, these two comparables are similar to the subject in location, design and features. The comparables sold in October 2016 and February 2017 for prices of \$340,000 and \$560,000 or for \$172.24 and \$257.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$491,973 or \$209.26 per square foot of living area, land included, which is supported by the best comparable sales in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated market value as reflected by the 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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