



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

APPELLANT: Sukhdev and Deborah Rai
DOCKET NO.: 17-03634.001-R-1
PARCEL NO.: 11-29-312-024

The parties of record before the Property Tax Appeal Board are Sukhdev and Deborah Rai, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$54,588
IMPR.: \$147,723
TOTAL: \$202,311

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction with 3,491 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 612 square foot attached garage. The property has a 13,750 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 1.08 miles from the subject property. The homes were built from 1998 to 2003. The comparables have sites that range in size from 10,012 to 12,420 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,610 to 3,759 square feet of living area. Each comparable has an unfinished basement, central air conditioning

and one fireplace. The comparables have attached garages that range in size from 630 to 696 square feet of building area, where comparable #1 has two attached garages.¹ The comparables sold from June 2016 to February 2017 for prices ranging from \$510,000 to \$540,000 or from \$136.25 to \$147.09 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$165,605.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,311. The subject's assessment reflects a market value of \$610,290 or \$174.82 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 six comparable sales located within approximately 1.12 miles from the subject property. The comparables have parcels that range in size from 10,639 to 17,858 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,234 to 3,743 square feet of living area. The homes were built from 1998 to 2003. Each comparable has an unfinished basement and central air conditioning. The comparables have attached garages that range in size from 598 to 708 square feet of building area.² Four of the comparables have either one or three fireplaces. The comparables sold from June 2016 to August 2017 for prices ranging from \$555,000 to \$641,000 or from \$169.81 to \$190.12 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 along with board of review comparable #1 which are located farther than one mile from the subject. The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 along with board of review comparable sales #2 through #6 which are more similar to the subject in terms of location, site size, age, dwelling size and most features. These most similar comparables sold from June 2016 to August 2017 for prices ranging from \$531,000 to \$641,000 or from \$143.66 to \$178.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$610,290 or \$174.82 per square foot of living area, including land, which falls within the range established by the best

¹ Appellant's comparable #1 is shown in the comparable sales grid to have two attached garages. The property's sketch provides the garage sizes as 250 and 446 square feet of building area.

² Board of review comparable #5 is shown in the comparable sales grid to have two attached garages. The property's sketch provides the garage sizes as 250 and 456 square feet of building area.

comparable sales in this record. After considering any necessary adjustments to the comparables for differences with the subject, the Board finds 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



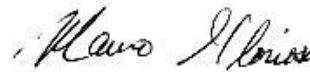
Member

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: June 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sukhdev and Deborah Rai, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085