



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

APPELLANT: Baldev Singh  
DOCKET NO.: 17-03842.001-R-1  
PARCEL NO.: 14-30-201-011

The parties of record before the Property Tax Appeal Board are Baldev Singh, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:** \$47,405  
**IMPR.:** \$192,789  
**TOTAL:** \$240,194

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 brick exterior construction with 4,125 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full walkout-style basement, central air conditioning, two fireplaces, five full and one half-bathrooms and an 873 square foot garage. The property has a 62,850 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales improved with two-story dwellings with wood siding or brick exteriors that range in size from 3,588 to 4,177 square feet of living area. The dwellings were built between 1984 and 1996. The homes each have from 3 full bathrooms to four full and one half-bathrooms, an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 735 to 1,035 square feet of building area. These properties have sites ranging in size from 38,521 to

133,919 square feet of land area and are located from .31 to .88 of a mile from the subject property. The sales occurred from March to June 2017 for prices ranging from \$530,000 to \$570,000 or from \$131.67 to \$154.14 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$198,333 to reflect a market value of \$595,059 or \$144.26 per square foot of living area, including land, based on overvaluation.

With respect to the assessment inequity argument, the appellant submitted information on 24 comparables improved with two-story dwellings that range in size from 3,162 to 4,890 square feet of living area. The homes were built from 1984 to 1998. Each home has a basement ranging in size from 1,087 to 2,677 square feet of building area. No data concerning number of bathrooms, central air conditioning, fireplace and/or garage amenity was provided in the appellant's analysis. The appellant indicated the comparables have improvement assessments reflecting market values ranging from \$380,834 to \$652,715 or from \$113.56 to \$133.76 per square foot of living area. The appellant indicated the comparables have an average improvement assessment reflecting a market value of \$123.16 per square foot of living area and a median improvement assessment reflecting a market value of \$121.86 per square foot of living area. Based on assessment inequity, the appellant requested the subject's total assessed value be reduced to \$203,534.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$240,194. The subject's assessment reflects a market value of \$724,567 or \$175.65 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. The subject has an improvement assessment of \$192,789 or \$46.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three grid analyses consisting of four comparable sales and seven equity comparables. For ease of reference, the Board has renumbered the second set of equity comparables as comparables #5, #6 and #7.

In support of the subject's market value, the board of review submitted information on four comparable sales improved with two-story dwellings with wood siding or brick exteriors that range in size from 4,014 to 4,158 square feet of living area. The dwellings were built between 1990 and 2001. Each home has from three to four full bathrooms, an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 684 to 1,140 square feet of building area. These properties have sites ranging in size from 39,931 to 81,695 square feet of land area and are located from .162 of a mile to 1.99 miles from the subject property. The sales occurred from June to December 2017 for prices ranging from \$630,000 to \$735,000 or from \$156.95 to \$181.39 per square foot of living area, including land.

In support of assessment uniformity, the board of review submitted information on seven comparable properties improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,800 to 4,202 square feet of living area. The homes were built from 1987 to 1997. Each home has from two full and one half-bathrooms to three full and two half bathrooms and a basement ranging in size from 1,294 to 2,304 square feet of building area. Features also include central air conditioning, one to three fireplaces and a garage ranging

in size from 748 to 927 square feet of building area. The comparables have improvement assessments ranging from \$161,069 to \$189,937 or from \$40.60 to \$47.48 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, as to the comparable sales presented by the board of review, the appellant contends #2, #3 and #4 should be given reduced weight as each property is at least 1.5-miles from the subject and in a different city and neighborhood. As part of the rebuttal, the appellant contends the best sales in the record consist of appellant's comparables #1 through #4 along with board of review comparable #1.

As to the equity evidence in the record, the appellant contends that of the 31 equity comparables presented by both parties, 29 or "94% of the equity comparables support a reduction based on building price/SF."

### **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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #4 as this dwelling is least similar to the subject in age and dwelling size. The Board has given reduced weight to board of review comparables #2, #3 and #4 as these comparables are each more than 1.5-miles from the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3 and #5 along with board of review comparable sale #1. The comparables are each similar to the subject in location, age, size and several features although the subject is superior to each of these comparables by having five full baths and one half-bathroom. These most similar comparables sold between March and June 2017 for prices ranging from \$530,000 to \$735,000 or from \$131.67 to \$181.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$724,567 or \$175.65 per square foot of living area, including land, which is within the range established by the best comparable sales in this record despite the subject's superior bathroom count. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the appellant contends assessment inequity as a 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #6 and #7 as these comparables are most similar to the subject dwelling in location, age, size, foundation and most features although the subject is superior in its bathroom count to each of these properties. These three properties have improvement assessments ranging from \$172,465 to \$189,937 or from \$45.36 to \$47.48 per square foot of living area. The subject's improvement assessment of \$192,789 or \$46.74 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and appears to be supported considering the subject dwelling is larger than these dwellings and more bathrooms in relation to these properties.

Less weight is given board of review comparables #2 through #5 due to differences from the subject dwelling in age. Less weight is given the equity analysis provided by the appellant as the submission lacks descriptive information with respect to the features and/or amenities of these properties such as number of bathrooms, central air conditioning, number of fireplaces and garage area that would assist this Board in determining their degree of similarity to the subject property.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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



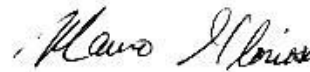
Member

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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