



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

APPELLANT: Sneha Dixit & Abhay Nath Singh
DOCKET NO.: 17-03845.001-R-1
PARCEL NO.: 14-05-105-020

The parties of record before the Property Tax Appeal Board are Sneha Dixit & Abhay Nath Singh, the appellants, by attorney Jessica Hill-Magiera 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: \$32,637
IMPR.: \$145,169
TOTAL: \$177,806

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 is improved with a one-story dwelling of wood siding exterior construction with 2,975 square feet of living area. The dwelling was built in 1988. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 838 square feet of building area. The property also has a 221 square foot gazebo and an in-ground swimming pool with 800 square feet of pool area.¹ The property has a 40,788 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend both overvaluation and assessment inequity with respect to the improvements as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on three comparable sales improved with one-story dwellings

¹ The descriptive information about the subject's swimming pool and gazebo was obtained from the subject's property record card.

with brick exteriors that range in size from 2,809 to 2,979 square feet of living area. The homes were built from 1986 to 2003. Each property has a full or partial unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 810 to 1,326 square feet of building area. The sales occurred from March 2016 to November 2016 for prices ranging from \$385,000 to \$491,715 or from \$137.06 to \$166.91 per square foot of living area, including land. Based on these three sales the appellants requested the subject's assessment be reduced to \$146,455 reflecting a market value of \$439,455 or \$147.70 per square foot of living area, including land.

With respect to assessment inequity the appellant submitted a grid analysis using sixteen comparables improved with one-story dwellings ranging in size from 2,261 to 3,404 square feet of living area. The homes were built from 1983 to 1990. Each property has a full or partial basement. The appellant indicated the comparables have improvement assessments reflecting market values ranging from \$282,922 to \$413,372 or from \$102.76 to \$136.62 per square foot of living area. The appellants indicated the comparables have an average improvement assessment reflecting a market value of \$123.96 per square foot of living area and a median improvement assessment reflecting a market value of \$123.68 per square foot of living area. Based on assessment inequity the appellants requested the subject's total assessed value be reduced to \$134,531.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,806. The subject's assessment reflects a market value of \$536,368 or \$180.29 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 property has an improvement assessment of \$145,169 or \$48.80 per square foot of living area.

In response to the overvaluation argument the board of review submitted information on six comparable sales improved with one-story dwellings with wood siding or brick exteriors that range in size from 2,617 to 3,355 square feet of living area.² The homes were constructed from 1983 to 1996. Each home has a full or partial unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 828 square feet of building area. One comparable has an in-ground swimming pool. These properties have sites ranging in size from 11,929 to 84,520 square feet of land area. The comparables are located from .505 to 1.538 miles from the subject property. The board of review comparables sold from April 2016 to May 2018 for prices ranging from \$470,000 to \$845,000 or from \$166.05 to \$296.80 per square foot of living area, including land.

With respect to the assessment inequity argument the board of review submitted information on six equity comparables improved with four 2-story dwellings and two 1-story dwellings with wood siding or brick exteriors that range in size from 2,854 to 3,104 square feet of living area.³ The homes were built from 1988 to 1991. Each comparable has an unfinished basement, central

² Board of review comparable sales identified by PINs 14-06-301-113 and 14-07-101-070 were renumbered as comparable sales #5 and #6, respectively, for ease of understanding.

³ Board of review equity comparables identified by PINs 14-05-201-003 and 14-05-303-007 were renumbered as equity comparables #5 and #6, respectively, for ease of understanding.

air conditioning, one or two fireplaces and a garage ranging in size from 720 to 1,551 square feet of building area. One comparable has an in-ground swimming pool. The comparables have improvement assessments ranging from \$128,372 to \$144,192 or from \$44.74 to \$47.43 per square foot of living area.

The board of review requested the assessment be sustained.

The appellants' counsel submitted rebuttal comments asserting that board of review comparable sales #1 and #2 are acceptable; board of review comparable sale #3 was not comparable due to its smaller dwelling size; and board of review comparable sale #4 is not comparable because it is located in a different neighborhood that is superior to the subject's neighborhood.

Conclusion of Law

The appellants contend in part 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 on this basis.

The record contains nine comparable sales submitted by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject property with the primary differences being eight of comparables do not have an in-ground swimming pool, none of the comparables have a gazebo, four comparables have one fireplace, four of the comparables have smaller partial basements and four comparables have significantly smaller sites than the subject property. The Board finds these differences from the subject property suggest upward adjustments would be needed to make these properties more equivalent to the subject property. The Board gives less weight to board of review comparable #4 as its purchase price appears to be an outlier in relation to the other comparable sales in this record. The remaining comparables sold for prices ranging from \$385,000 to \$615,000 or from \$137.06 to \$183.31 per square foot of living area, including land. Appellants' comparables #1 and #2 as well as board of review comparables #1 through #3 are most similar to the subject in location and have a price range from \$385,000 to \$525,000 or from \$137.06 to \$182.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$536,368 or \$180.29 per square foot of living area, including land, which is within the range established by the best comparables on a square foot basis and well supported given the subject's superior features. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

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

Less weight is given the equity analysis provided by the appellants as they did not provide descriptive information with respect to the features or amenities these properties have such as central air conditioning, number of fireplaces and garage area that would assist this Board in determining their degree of similarity to the subject property. The Board gives little weight to board of review equity comparables #1 through #4 as these properties differ from the subject in design/style. The Board finds the best evidence of assessment equity to be comparables #5 and #6 submitted by the board of review as these comparables are most similar to the subject dwelling in location, style, size and features with the exception each comparable has only one fireplace, one comparable has no swimming pool and neither comparable has a gazebo, suggesting upward adjustments to the comparables would be appropriate. However, both of these comparables have a larger garage than the subject property suggesting a downward adjustment to the comparables would be appropriate. These two properties have improvement assessments of \$132,224 and \$128,372 or \$46.33 and \$44.74 per square foot of living area, respectively. The subject's improvement assessment of \$145,169 or \$48.80 per square foot of living area is slightly above the best comparables in this record on a square foot basis but supported considering the subject's superior features in relation to these properties.

Based on this record the Board finds the appellants 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

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

APPELLANT

Sneha Dixit & Abhay Nath Singh, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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