



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

APPELLANT: Amit Bhatia  
DOCKET NO.: 18-00301.001-R-1  
PARCEL NO.: 07-18-409-004

The parties of record before the Property Tax Appeal Board are Amit Bhatia, 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:** \$21,603  
**IMPR.:** \$100,302  
**TOTAL:** \$121,905

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 2018 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 with wood siding exterior construction containing 3,143 square feet of living area. The dwelling was built in 1994. Features of the home include a partially finished basement, central air conditioning, one fireplace, and an attached garage with 609 square feet of building area. The property has an 8,712-square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eleven comparable sales located from .03 to .36 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings with wood siding exterior construction that range in size from 2,848 to 3,143 square feet of living area. The dwellings were constructed

from 1994 to 1998. Each comparable has a basement with ten being partially finished.<sup>1</sup> Each dwelling also has central air conditioning, one fireplace, and an attached garage ranging in size from 529 to 609 square feet of building area. The properties have sites ranging in size from 7,841 to 12,632 square feet of land area. The comparables sold from May 2017 to February 2018 for prices ranging from \$302,000 to \$392,000 or from \$97.51 to \$126.57 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$113,137 to reflect a market value of \$339,445 or \$108.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,905. The subject's assessment reflects a market value of \$368,516 or \$117.25 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted two grids<sup>2</sup> containing information on eight comparable sales located from .025 to .209 of a mile from the subject and within the same assessment neighborhood code as the subject property. Five board of review comparables were also submitted by the appellant.<sup>3</sup> The parcels range in size from 7,841 to 12,632 square feet of land area and are improved with two-story dwellings with wood siding exterior construction that range in size from 3,097 to 3,143 square feet of living area. The dwellings were built from 1994 to 1998. Each dwelling has a basement with seven being partially finished. Each home also has central air conditioning, a fireplace, and a garage with 609 square feet of building area. The comparables sold from June 2016 to March 2018 for prices ranging from \$340,000 to \$439,900 or from \$108.18 to \$142.04 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables. Based on this evidence, the board of review requested the assessment be sustained.

### **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 record contains a total of fourteen comparable sales submitted by the parties to support their positions including five common comparables. The Board gave less weight to board of review comparables #1 and #4 due to their sale dates in 2016 which is less proximate in time to the

---

<sup>1</sup> The appellant reported that comparables #3, #4, and #8 did not have finished area in the basement. However, the property record cards submitted by the board of review for these comparables reveal that these homes had partially finished basements.

<sup>2</sup> The Board has re-labeled the comparables on the second grid as #5 through #8 for clarity.

<sup>3</sup> The board of review comparables #2, #3, #5, #7, and #8 were also submitted by the appellant as comparables #3, #7, #8, #4, and #5, respectively.

valuation date at issue of January 1, 2018 and thus less likely to be indicative of value as of the assessment date than other sales in the record. The Board also gave less weight to appellant's comparable #1 due to its unfinished basement, dissimilar to the subject's basement with 1,163 square feet of finished area.

The Board finds the best evidence of market value to be the remaining comparables which includes the five common comparables based on their similarities to the subject in location, design, lot size, dwelling size, age, and features. These best comparables in the record sold from May 2017 to March 2018 for prices ranging from \$320,000 to \$439,900 or from \$103.33 to \$142.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$368,516 or \$117.25 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record both on an overall value basis and on a per square foot basis. Additionally, the subject falls within the range established by the appellant's own best comparables in the record which sold for prices ranging from \$320,000 to \$392,000 or from \$103.33 to \$126.57 per square foot of living area, land included. Based on this evidence, the Board finds the assessment of the subject property as established by the board of review is well supported and no reduction 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: October 20, 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

Amit Bhatia, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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