



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

APPELLANT: Sam Desai
DOCKET NO.: 18-00435.001-R-1
PARCEL NO.: 07-07-312-021

The parties of record before the Property Tax Appeal Board are Sam Desai, 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: \$19,175
IMPR.: \$109,044
TOTAL: \$128,219

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 of wood siding exterior construction with 3,696 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 759 square foot attached garage. The property has an 8,532 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located within .14 of a mile from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 2,970 to 3,829 square feet of living area. The dwellings were constructed in 2004. Each comparable has a basement, with one having finished area. Other features of each comparable include central air conditioning; one or two fireplaces and an

attached garage ranging in size from 677 to 766 square feet of building area. The properties have sites ranging in size from 9,065 to 13,430 square feet of land area. The comparables sold from May 2017 to March 2018 for prices ranging from \$315,000 to \$379,900 or from \$96.39 to \$106.06 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,219. The subject's assessment reflects a market value of \$387,603 or \$104.87 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on three comparable sales located within .132 of a mile from the subject property.¹ The properties are situated on sites ranging in size from 9,152 to 10,355 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,501 to 3,735 square feet of living area. The dwellings were constructed in 2004 and 2005. The comparables have basements, with two having finished area. Other features of each comparable include central air conditioning, one or two fireplaces and a garage ranging in size from 696 to 766 square feet of building area. The comparables sold from June 2016 to August 2017 for prices ranging from \$360,000 to \$447,500 or from \$96.39 to \$122.82 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted six comparable sales for the Board's consideration which includes one comparable common to both parties. The Board gave less weight to the appellant's comparable #4 due to its considerably smaller dwelling size when compared to the subject. The Board also gave less weight to board of review comparable #3 which sold in 2016, not as proximate in time to the January 1, 2018 assessment date as other sales in the record.

The Board finds the best evidence of market value to be the parties' common comparable, the appellant's comparable sales #2 and #3 and board of review comparable sale #2. Although three of the comparables have inferior unfinished basements, the Board finds these four comparables are similar to the subject in location, dwelling size, design, age and most features. These comparables sold from March 2017 to March 2018 for prices ranging from \$355,000 to \$430,000 or from \$96.39 to \$122.82 per square foot of living area, including land. The subject's

¹ Board of review comparable #1 and appellant's comparable #1 are the same property.

assessment reflects a market value of \$387,603 or \$104.87 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences such as finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Based on this record, the Board finds that no reduction in the subject's assessment is 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: September 15, 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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