



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

APPELLANT: Rajesh Macwan  
DOCKET NO.: 18-00763.001-R-1  
PARCEL NO.: 07-20-301-160

The parties of record before the Property Tax Appeal Board are Rajesh Macwan, the appellant; 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:** \$3,467  
**IMPR.:** \$36,760  
**TOTAL:** \$40,227

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 townhome of wood siding exterior construction with 1,393 square feet of living area. The dwelling was constructed in 1996. Features of the home include a crawl space foundation, central air conditioning and a 220 square foot garage. The property 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 three comparable sales located within 0.38 of a mile from the subject property. The comparables are improved with two-story townhomes of wood siding exterior construction that have 1,320 or 1,346 square feet of living area. The homes were built in 1988 or 1991. Each comparable has a concrete slab foundation, central air conditioning and a garage with 190 or 264 square feet of building area. One comparable has a fireplace. The comparables sold from April 2015 to June 2016 for prices ranging from \$85,000 to \$115,000 or

from \$64.39 to \$85.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$33,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,227. The subject's assessment reflects a market value of \$121,605 or \$87.30 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 information on six comparable sales located within approximately 0.17 of a mile from the subject property. The comparables are improved with two-story townhomes of wood siding exterior construction that range in size from 1,376 to 1,680 square feet of living area. The homes were built from 1989 to 1996. Five comparables have crawl space foundations and one comparable has an unfinished basement. Each comparable has central air conditioning and a garage ranging in size from 190 to 228 square feet of building area. One comparable has a fireplace. The comparables sold from March 2015 to June 2019 for prices ranging from \$123,000 to \$185,000 or from \$88.30 to \$125.65 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 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 nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as well as board of review comparable #5 due to sale dates in 2015 which are dated and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date. The Board gave less weight to the board of review comparable #1 due to its unfinished basement compared to the subject's crawl space foundation and to board of review comparables #2, #3 and #4 due to dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable #6 which are similar to the subject in location, age, dwelling size and most features despite having slightly older sale dates. The Board notes that board of review comparable #6 is identical to the subject in age, dwelling size and features. These two most similar comparables sold in February and June 2016 for prices of \$115,000 and \$130,000 or for \$85.44 and \$93.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$121,605 or \$87.30 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Based on this evidence 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: January 19, 2021



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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COUNTY

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