



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

APPELLANT: Hargurmukh Singh
DOCKET NO.: 18-01324.001-R-1
PARCEL NO.: 14-23-101-005

The parties of record before the Property Tax Appeal Board are Hargurmukh Singh, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$38,834
IMPR.: \$240,466
TOTAL: \$279,300

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 brick exterior construction with 4,758 square feet of living area. The dwelling was built in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 984 square foot garage. The property is located in Kildeer, Ela 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 .36 of a mile from the subject property. Each property is improved with a two-story dwelling of brick or wood siding exterior construction built from 1989 to 2004. The homes range in size from 4,284 to 5,343 square feet of living area. Features of each property include a partial or a full unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 824 to 1,089 square feet of building area. The appellant submitted a Multiple Listing Service sheet associated

with sale of the appellant's comparable #2. The sales occurred from April 2017 to May 2018 for prices ranging from \$580,000 to \$670,000 or from \$109.04 to \$156.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$279,300. The subject's assessment reflects a market value of \$844,317 or \$177.45 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.

The board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-02784.001-R-1 in which the subject's assessment was reduced to \$266,307. The board of review indicated that 2015 was the first year of the general assessment cycle in Ela Township, where the subject property is located. It further explained that the equalization factor for Ela Township for 2016 was 1.0499, for 2017 was 1.0327 and for 2018 was 1.0122. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), if the equalization factors for 2016, 2017 and 2018 were applied to the 2015 assessment as determined by the Property Tax Appeal Board the resulting assessment for the 2018 tax year would be \$292,261, which is greater than the subject's total assessment of \$279,300.

In further support of the subject's assessment the board of review provided information on three comparable sales located from .07 of a mile to 1.809 miles from the subject. Board of review comparable #1 was submitted by the appellant as comparable #1. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 4,284 to 5,374 square feet of living area. The homes were constructed in 2001 or 2006. Each property has a full unfinished basement, central air conditioning, two or four fireplaces and a garage ranging in size from 900 to 1,224 square feet of building area. These properties have sites ranging in size from 40,511 to 76,291 square feet of land area. The sales occurred from November 2016 to May 2018 for prices ranging from \$670,000 to \$1,189,000 or from \$156.40 to \$238.18 per square foot of living area, land included.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-02784.001-R-1 in which a decision was issued reducing the subject's assessment to \$266,307. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2018 tax years are in the same general assessment period and equalization factors of 1.0499, 1.0327 and 1.0122 were applied in Ela Township in 2016, 2017 and 2018, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decision for the 2015 tax year is carried forward through the 2018 tax year subject only to the equalization factors applied 2015, 2016 and 2017, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's assessment would be increased to \$292,261, which is greater than the 2018 assessment of the subject property of \$279,300 as referenced by the board of review. As a final point, the parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 and board of review comparable #3 due to their older age or larger land size when compared to the subject. The Board finds the best evidence of market value to be the four remaining comparables which sold for prices ranging from \$121.84 to \$195.39 per square foot of living area, including land. The Board finds the subject's assessment reflects a market value of \$177.45 per square foot of living area, including land, which is within the range established by the best comparables in the record on a square foot basis.

For this reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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:

December 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

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

APPELLANT

Hargurmukh Singh, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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