



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

APPELLANT: Subash Patel  
DOCKET NO.: 18-02441.001-C-1  
PARCEL NO.: 08-20-308-011

The parties of record before the Property Tax Appeal Board are Subash Patel, 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:** \$22,731  
**IMPR.:** \$116,290  
**TOTAL:** \$139,021

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 one-story masonry constructed service (gas) station/mini mart with 1,917 square feet of building area which was constructed in 2006. Features include a 1,656 square foot canopy. The subject has a land-to-building ratio of 7.0:1. The property has a 13,482 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on eight equity comparables of gas stations located in Waukegan.<sup>1</sup> The grid analysis describes the comparable buildings as ranging in size from 1,233 to 5,310 square feet of building area with land-to-building ratios ranging from 4.41:1 to 14.96:1. There are no ages and no other features

---

<sup>1</sup> While the appellant's brief inexplicably converted assessments by 33.33% to estimated market value figures, the Property Tax Appeal Board will analyze the equity data based purely upon the actual improvement assessments.

of the comparables set forth in the appellant's evidentiary submission. The comparables have improvement assessments ranging from \$54,449 to \$235,938 or from \$33.09 to \$49.76 per square foot of building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$88,923 or \$46.39 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,021. The subject property has an improvement assessment of \$116,290 or \$60.66 per square foot of building area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the township assessor. The assessor noted that all of the appellant's comparable properties are "older, some more than 50 years older." The assessor further contended that not all of the appellant's comparables were strictly service station/mini mart properties; one of the appellant's comparables also has a car wash and one "has separate retail space." The assessor failed to identify specifically which properties were being referred to among the appellant's comparables.

The board of review reported that the subject property sold most recently in 2015 for \$400,000 as a "short sale." The subject's current total assessment reportedly equates to a fair cash value of \$417,103 as stated by the board of review.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, where board of review comparable #4 is the same property as appellant's comparable #8. The comparable buildings range in size from 1,280 to 4,500 square feet of building area and were built from 1997 to 2016. Each of the comparables has a canopy ranging in size from 2,500 to 8,100 square feet of building area. The comparables have land-to-building ratios ranging from 9.3:1 to 15.9:1. The comparables have improvement assessments ranging from \$89,950 to \$296,577 or from \$49.76 to \$70.27 per square foot of building area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given

reduced weight to appellant's comparable #4 and board of review comparable #2 as each of these buildings is significantly larger than the subject building of 1,917 square feet.

While none of the remaining nine comparables presented by the parties is particularly similar to the subject in age, size and/or canopy feature either due to the lack of descriptive data provided or based upon the data provided, the Board finds these comparables had improvement assessments that ranged from \$54,449 to \$145,955 or from \$33.09 to \$70.27 per square foot of building area. The subject's improvement assessment of \$116,290 or \$60.66 per square foot of building area falls within the range established by the comparables in this record and falls between board of review comparables #1 and #3 based on the subject's age and size. Based on this record and after considering adjustments to the comparables for differences in features such as a canopy, the Board finds the appellant 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.

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

Subash Patel, 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