



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

APPELLANT: Dipeshkumar Shah
DOCKET NO.: 19-00883.001-R-1
PARCEL NO.: 16-17-305-012

The parties of record before the Property Tax Appeal Board are Dipeshkumar Shah, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$55,873
IMPR.: \$69,930
TOTAL: \$125,803

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 2019 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 dwelling of brick exterior construction with 2,054 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation, a fireplace and a 528 square foot garage. The property has an 18,900 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the subject's neighborhood code and within 792 feet from the subject property. The comparables are described as one-story dwellings of brick, brick and wood siding, or wood siding exterior construction ranging in size from 1,868 to 2,134 square feet of living area. The dwellings were built in 1948 or 1949. Each comparable has a concrete slab foundation and a garage ranging in size from 308 to 480 square feet of building area. Two

comparables have central air conditioning and three comparables each have one fireplace. The comparables have improvement assessments ranging from \$53,168 to \$61,185 or from \$26.60 to \$29.29 per square foot of living area. 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 \$125,803. The subject has an improvement assessment of \$69,930 or \$34.05 per square foot of living area.

In response to the appellant's appeal, the board of review submitted a copy of the subject's 2018 and 2019 Multiple Listing Service (MLS) rental listing sheets that reported the subject was a newly renovated ranch.

In support of its contention of the correct assessment the board of review submitted a grid analysis on four equity comparables located within the subject's neighborhood code.¹ The comparables are described as one-story dwellings of brick, wood siding, or wood siding and brick exterior construction ranging in size from 1,848 to 2,331 square feet of living area. The dwellings were built from 1948 to 1960. Three comparables have concrete slab foundations and one comparable has a lower level. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 504 to 896 square feet of building area. The comparables have improvement assessments ranging from \$62,136 to \$85,726 or from \$33.02 to \$36.78 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board that are similar to the subject in location and story height. The Board gave reduced weight to board of review comparable #4 which has a lower level unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which have varying degrees of similarity to the subject in age, dwelling size, and features. These seven comparables have improvement assessments ranging from \$53,168 to \$75,024 or from \$26.60 to \$33.61 per square foot of living area. The subject's improvement assessment of

¹ The Board finds the board of review's grid analysis incorrectly reported the subject's improvement assessment for the 2019 tax year.

\$69,930 or \$34.05 per square foot of living area falls within the overall range but slightly above the per square foot range established by the best comparables in the record. The higher improvement assessment per square foot appears to be justified due to the subject's recent renovation. After considering adjustments to the comparables for differences when compared to the subject, 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 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: July 20, 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

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

APPELLANT

Dipeshkumar Shah, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 2300
Chicago, IL 60602

COUNTY

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