



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

APPELLANT: Chakradhara Sampelli
DOCKET NO.: 19-01064.001-R-1
PARCEL NO.: 15-18-402-006

The parties of record before the Property Tax Appeal Board are Chakradhara Sampelli, 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: \$47,791
IMPR.: \$224,961
TOTAL: \$272,752

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 two-story dwelling of brick exterior construction with 6,107 square feet of living area. The dwelling was constructed in 1987. Features include a basement with finished area, central air conditioning, three fireplaces and a 950 square foot garage. The subject property has a 44,432 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section IV – Recent Sale Data disclosing the subject property was purchased on September 15, 2017 for a price of \$660,000, the parties involved in the transaction were not related, the property was sold by a realtor and advertised for sale through the Multiple Listing Service (MLS) for seven months. The appellant also noted the 2018 assessed value was lowered by the board of review which reflected the sale price of the subject in 2017. The appellant provided a copy of the 2018 board of review decision.

In further support of this argument the appellant submitted information on three comparable sales located either .2 of a mile or 1 mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that range in age from 28 to 32 years old. The dwellings range in size from 5,085 to 6,460 square feet of living area and are situated on sites that range in size from 33,131 to 83,200 square feet of land area. The comparables each have a basement with finished area, central air conditioning, two or three fireplaces and a 3-car or a 3.5-car garage. The comparables sold from January to March 2020 for prices ranging from \$460,000 to \$620,000 or from \$71.21 to \$113.26 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 \$272,752. The subject's assessment reflects an estimated market value of \$829,033 or \$135.75 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .85 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built from 1988 to 1996. The dwellings range in size from 5,747 to 6,302 square feet of living area and are situated on sites that range in size from 41,114 to 66,130 square feet of land area. The comparables each have a basement, three with finished area and one with a walk-out. Other features of each comparable include central air conditioning, three or six fireplaces, and a garage ranging in size from 870 to 1,145 square feet of building area. The comparables sold from March 2018 to July 2019 for prices ranging from \$880,000 to \$1,475,000 or from \$139.64 to \$256.66 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

As to the recent sale of the subject property, the Board gave little weight due to the September 2017 sale date which is 15 months prior to the subject's January 1, 2019 assessment date and less likely to be reflective of market value.

The Board finds the parties also submitted seven comparable sales to support their respective positions. The Board gave less weight to the appellant's comparables due to their January to March 2020 sale dates which occurred 12 to 15 months after the January 1, 2019 assessment date and were less likely to be reflective of market value. In addition, the Board gave less weight to appellant's comparables #1 and #2 along with board of review comparable #2 which have larger site sizes when compared to the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables #1, #3 and #4 which sold proximate in time to the subject's January 1, 2019 assessment date. These comparables are relatively similar to the subject in design, site size, age, dwelling size and features. These comparables sold from March 2018 to July 2019 for prices ranging from \$880,000 to \$1,285,000 or from \$139.64 to \$221.87 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$829,033 or \$135.75 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is 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

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COUNTY

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