



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

APPELLANT: Jayesh Patel  
DOCKET NO.: 19-03414.001-R-1  
PARCEL NO.: 15-18-104-021-0000

The parties of record before the Property Tax Appeal Board are Jayesh Patel, 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:** \$51,056  
**IMPR.:** \$227,500  
**TOTAL:** \$278,556

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 frame exterior construction with 4,987 square feet of living area. The dwelling was constructed in 2000. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces, an inground swimming pool and a 784 square foot garage. The property has a 26,572 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged. The appellant submitted information on three comparable properties with both sales and equity information in support of both arguments. The comparables are located within 0.17 of a mile from the subject property with sites that range in size from 36,590 to 39,204 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction that range in size from 3,923 to 4,982 square feet of living area and were built in 2001 or 2002. Each comparable has a basement, two with finished area,

central air conditioning, one or two fireplaces and a garage ranging in size from 768 to 943 square feet of building area. The comparables sold in July and August 2018 for prices ranging from \$561,750 to \$785,000 or from \$112.76 to \$178.43 per square foot of living area, land included. The comparables have improvement assessments that range from \$174,685 to \$227,041 or from \$44.53 to \$46.27 per square foot of living area.

The appellant also submitted property details obtained from Redfin, an online real estate website, on seven additional properties which were labeled "comp 1" through "comp 7." These seven properties ranged in size from 4,402 to 5,640 square feet of living area, were built from 1987 to 2005 and sold from May to October 2019 for prices ranging from \$465,000 to \$788,000 or from \$100.61 to \$156.35 per square foot of living area, land included. Five of the seven Redfin properties included improvement assessments ranging from \$175,776 to \$264,291 or from \$31.17 to \$51.31 per square foot of living area. Other details disclosed in the Redfin property data indicated that comp 2 was a short sale and that comp 4, comp 6 and comp 7 were located outside of the subject's township. The Board notes that the appellant's Redfin comps 3 and 5 appear to be relatively similar to the subject property in age, dwelling size and some features. The Redfin sheets contain limited information as to the proximity of these properties to the subject and lack completed property detail such as that submitted by the appellant for the three comparable properties in the property grid analysis.

The appellant completed Section IV- Recent Sale Data indicating the subject property was purchased in March 2017 for \$810,500. The appellant indicated that the sale was not between family members or related parties nor was the property sold due to a foreclosure action. The subject's sale price of \$810,500 reflects a price per square foot of \$162.52 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$211,345. The requested assessment reflects a total market value of \$642,581 or \$128.85 per square foot of living area, land included when applying the 2019 average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$160,286 or \$32.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,556. The subject's assessment reflects a market value of \$846,932 or \$169.83 per square foot of living area, land included, when applying the 2019 average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$227,500 or \$32.14 per square foot of living area.

In support of its contention of the correct assessment the board of review re-submitted the appellant's three comparables described above. The board of review also submitted the PTAX-203 Illinois Real Estate Transfer Declaration for the appellant's comparable #2 which identified the property as bank-owned at the time of sale.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends, in part, 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 appellant submitted ten comparable sales for the Board's consideration, including the appellant's seven Redfin properties. The Board finds the comparables are either not particularly similar to the subject or lack sufficient details to allow the Board to meaningfully analyze the property and determine the degree of similarity of the comparable properties to the subject property. Nevertheless, the Board shall decide based on this limited record. The Board gave less weight to the appellant's seven Redfin comparable sales due to their older ages, short sale status, location outside of the subject's township and/or unknown proximity to the subject and other property characteristics such as exterior construction, basement finish, central air-conditioning, fireplaces and/or garages for a comparative analysis, which detracts from the weight of the evidence. The Board also gave less weight to the appellant's comparable #2 which was documented as a bank owned sale, calling into question whether the sale price is reflective of true market value.

The Board finds the remaining two comparables are similar to the subject in location and age with varying degrees of similarity to the subject in dwelling size and features. These two best comparables sold in August and July 2018 for prices of \$785,000 and \$700,000 or for \$167.34 and \$178.43 per square foot of living area, including land, respectively. Appellant's comparable #1, which sold in August 2018 for \$785,000 or \$167.34 per square foot of living area, land included, is given most weight due to its similar age, location, dwelling size and basement features when compared to the subject. Each of these two best comparables has a slightly larger site, a smaller dwelling size and lacks an inground swimming pool when compared to the subject, suggesting adjustments are necessary to make these properties more equivalent to the subject. The subject's assessment reflects a market value of \$846,932 or \$169.83 per square foot of living area, including land, which falls above the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, such as site size, dwelling size and inground swimming pool, the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The appellant submitted eight equity comparables for the Board's consideration, including five Redfin equity comparables. The Board gave less weight to the appellant's five Redfin comparable sales due to older ages, short sale status, location outside of the subject's township and/or unknown proximity to the subject and other property details **necessary in making an informed comparative analysis**. The Board also gave less weight to comparable #3 which has a significantly smaller dwelling size when compared to the subject.

On this limited record, the Board finds the best evidence of assessment equity to be the remaining two comparables which have varying degrees of similarity to the subject. These comparables have improvement assessments of \$217,043 and \$227,041 or \$46.27 and \$45.57 per square foot of living area, respectively. The subject's improvement assessment of \$227,500 or \$45.62 per square foot of living area falls just above the two best equity comparables on an **overall** improvement assessment basis and is bracketed by the two best comparables in the record on a per square foot basis. Given the subject's inground pool ~~feature~~, a slightly higher improvement assessment appears justified. Therefore, after considering adjustments to the comparables for differences ~~with~~ **from** the subject property, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

May 18, 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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