



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

APPELLANT: Rajendra C. & Dharmistha R. Patel  
DOCKET NO.: 19-04063.001-R-1  
PARCEL NO.: 15-32-211-025

The parties of record before the Property Tax Appeal Board are Rajendra C. & Dharmistha R. Patel, the appellants, by attorney Joan Vasquez of Property Tax Appeals, LLC, in Palatine; 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:** \$ 25,688  
**IMPR.:** \$ 83,731  
**TOTAL:** \$109,419

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 wood siding exterior construction that has 1,636 square feet of living area. The dwelling was built in 1985. The home features a full unfinished basement, central air conditioning, a fireplace and a 400 square foot attached garage. The subject property has an 8,680 square foot site. The subject property is located in Vernon Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted three comparable sales located from 1.26 to 1.68 miles from the subject. The comparables consist of two, two-story dwellings and a tri-level dwelling of wood siding exterior construction that were built in 1975 or 1977. Two comparables were reported to have a basement, one of which is partially finished. The comparables have central air conditioning; two comparables have a fireplace and

each comparable has a two-car garage. The dwellings range in size from 1,752 to 2,172 square feet of living area and are situated on sites that range in size from 6,240 to 7,340 square feet of land area. The comparables sold from August 2018 to May 2019 for prices ranging from \$280,000 to \$301,000 or from \$128.91 to \$170.66 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$109,419. The subject's assessment reflects an estimated market value of \$332,682 or \$203.35 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% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted three comparable sales located from 920 to 1,072 feet from the subject. The comparables consist of two, two-story dwellings and a tri-level dwelling of wood siding exterior construction that were built in 1984 or 1985. One comparable has a crawl space foundation, one comparable has an unfinished basement and one comparable has an unfinished lower level. Each comparable has central air conditioning; two comparables have a fireplace, and each comparable has an attached garage that contain 440 or 441 square feet of building area. The dwellings range in size from 1,056 to 1,788 square feet of living area and are situated on sites that have 6,000 square feet of land area. The comparables sold from March 2018 to November 2019 for prices ranging from \$785,000 to \$850,000 or from \$161.85 to \$192.92 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 appellants contend 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 appellants failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their distant location in a different assessment neighborhood code when compared to the subject. Additionally, each comparable is older in age and comparable #2 is a dissimilar tri-level style dwelling, which further detracts from the weight of the evidence. The Board gave less weight to comparable sale #3 submitted by the board of review due to its dissimilar tri-level design when compared to the subject. The Board finds the remaining two comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size, and most features. These comparables sold in March and August of 2018 for prices of \$330,000 and \$378,000 or \$201.71 and \$211.41, respectively. The subject's assessment reflects an estimated market value of \$332,682 or \$203.35 per square foot of living area including land, which is supported by the most similar comparable sales contained in this record. Therefore, no reduction in the subject's assessment 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: November 16, 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

Rajendra C & Dharmistha R Patel, by attorney:  
Joan Vasquez  
Property Tax Appeals, LLC  
20063 North Rand Road  
Palatine, IL 60074

COUNTY

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