



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

APPELLANT: Gurdip Singh
DOCKET NO.: 19-04810.001-R-1
PARCEL NO.: 07-19-401-233

The parties of record before the Property Tax Appeal Board are Gurdip Singh, 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: \$16,978
IMPR.: \$75,040
TOTAL: \$92,018

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 wood siding exterior construction with 1,787 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 418 square foot garage. The property has an approximately 8,710 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, one of which is located in the same assessment neighborhood code as the subject; the comparables are within .56 of a mile from the subject property. The comparables consist of two-story dwellings of wood siding exterior construction, one of which is described as a townhouse. The homes range in size from 1,412 to 2,104 square feet of living area. The dwellings were constructed from 1995 to 1999. Each

comparable features a full basement, two of which have finished area. The homes feature central air conditioning and a garage ranging in size from 360 to 632 square feet of building area. Two of the comparables each have a fireplace. In reliance on Multiple Listing Service (MLS) data sheets, the appellant contends that both comparables #1 and #2 have finished basements. The properties sold from July 2018 to June 2019 for prices ranging from \$165,000 to \$307,500 or from \$116.86 to \$153.14 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$85,590, which would reflect a market value of \$256,796 or \$143.70 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,018. The subject's assessment reflects a market value of \$279,775 or \$156.56 per square foot of living area, land included, when using 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 its contention of the correct assessment, the board of review submitted information on five comparable sales, where board of review comparables #1 and #2 are the same properties as appellant's comparables #2 and #1, respectively. One of the comparables is located in the same assessment neighborhood code as the subject; the comparables are within .45 of a mile from the subject property. The comparables consist of two-story dwellings of wood siding exterior construction and range in size from 1,875 to 2,104 square feet of living area. The dwellings were constructed from 1994 to 1999. Each comparable features a full basement, four of which have finished area. The homes feature central air conditioning and a garage ranging in size from 440 to 632 square feet of building area. Two of the comparables each have a fireplace. The properties sold from June 2018 to June 2019 for prices ranging from \$281,500 to \$307,500 or from \$133.79 to \$160.00 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 record evidence does not support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales, two of which are common to both parties, for the Board's consideration. The Board has given reduced weight to three of the comparables due to larger dwelling size or townhome design when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3, #4 and #5. These most similar comparables sold in June 2018 for prices ranging from \$287,000 to \$300,000 or from \$152.90 to \$160.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$279,775 or \$156.56 per square foot of living

area, including land, which is below the range of the comparables in terms of overall value and within the range on a per square foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: March 15, 2022



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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