



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

APPELLANT: Uday Mehta
DOCKET NO.: 19-05209.001-R-1
PARCEL NO.: 14-13-105-007

The parties of record before the Property Tax Appeal Board are Uday Mehta, 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: \$ 83,944
IMPR.: \$318,045
TOTAL: \$401,989

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 6,374 square feet of living area. The dwelling was constructed in 2007. Features of the home include a walkout-style basement, central air conditioning, four fireplaces and a 1,182 square foot attached garage. The property has a 40,345 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .27 of a mile to 1.44-miles from the subject property. The parcels range in size from 27,081 to 152,406 square feet of land area which are improved with two-story dwellings of brick or frame exterior construction. The homes were built from 1987 to 2005, where the oldest dwelling has an effective age of 1992. The dwellings range in size from 5,040 to 5,504 square feet of living area. Features of the homes

include basements, one of which is a lookout-style, central air conditioning, one to four fireplaces and a garage ranging in size from 864 to 990 square feet of building area. Comparable #2 has a 930 square foot inground swimming pool. The comparables sold from February 2018 to July 2019 for prices ranging from \$795,000 to \$952,000 or from \$153.07 to \$186.08 per square foot of living area, including land.

In a brief, counsel for the appellant asserted that comparables #3 and #4 were the only like-kind sales in the subject's neighborhood. It was further stated that comparables #1 and #2 were recent rehabs, but the accompanying Multiple Listing Service (MLS) data sheets for these properties do not support those claims.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$328,944, which would reflect a market value of \$986,931 or \$154.84 per square foot of living area, including land, when using 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 \$401,989. The subject's assessment reflects a market value of \$1,222,223 or \$191.75 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 the subject's assessment, the board of review submitted information on four comparable sales, where board of review comparable #2 is the same property as appellant's comparable #4. The properties are located from .08 to .44 of a mile from the subject. The parcels range in size from 26,445 to 40,310 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction. The homes range in size from 4,352 to 6,617 square feet of living area. The dwellings were constructed in either 2004 or 2005. Features include basements, central air conditioning, one to four fireplaces and a garage ranging in size from 678 to 1,104 square feet of building area. The comparables sold from April 2018 to June 2019 for prices ranging from \$829,000 to \$1,200,000 or from \$181.35 to \$210.51 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven suggested comparable sales for consideration, one of which was common to both parties. The Board gives less weight to appellant's comparable #2 due to its substantially larger lot size and its inground swimming pool feature which is not an amenity of the subject. The Board gives reduced weight to board of review comparables #3 and #4 which are each significantly smaller in living area square footage than the subject dwelling.

The Board finds on this record that the best evidence of market value to be the common comparable, appellant's comparable sale #4/board of review comparable sale #2, along with appellant's comparables #1 and #3 and board of review comparable #1. These most similar comparables sold between April 2018 and July 2019 for prices ranging from \$788,000 to \$1,200,000 or from \$153.07 to \$186.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,222,223 or \$191.75 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and is logical since the subject dwelling is newer than each of these comparables, is larger than all but one of the comparables and has a larger garage than all of the comparables. Based on this evidence and considering the several superior characteristics of the subject when compared to the best sales in the record, 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:

April 19, 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

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

APPELLANT

Uday Mehta, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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