



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

APPELLANT: Romin Patel
DOCKET NO.: 19-05684.001-R-1
PARCEL NO.: 04-16-307-002

The parties of record before the Property Tax Appeal Board are Romin Patel, 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: \$5,318
IMPR.: \$44,289
TOTAL: \$49,607

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 with wood siding exterior construction containing 2,425 square feet of living area. The dwelling was constructed in 1967. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, an attached 315 square foot garage and a wood frame greenhouse with glass walls. The property has a 12,560 square foot site and is located in Zion, Zion 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 that are located from 1.16 to 1.85 miles from the subject and not within the same neighborhood code as the subject. The comparables have sites ranging in size from 8,150 to 11,220 square feet of land area that are improved with two-story dwellings with wood siding or stucco exterior construction containing from 1,920 to 2,576 square feet of living area. The dwellings were built from 1906 to 1957.

Three of the comparables have full unfinished basements and one comparable has a slab foundation. Each comparable has an attached or detached garage ranging in size from 348 to 576 square feet of building area. One comparable has central air conditioning and a wood deck. The comparables sold from July 2018 to August 2019 for prices ranging from \$85,000 to \$175,000 or from \$35.33 to \$91.15 per square foot of living area, including land. The appellant's submission included a brief revealing there were no like kind sales in the subject's neighborhood and noting differences of the appellant's comparables, when compared to the subject. The appellant included Multiple Listing Service (MLS) data for the appellant's comparables #2 and #4, revealing comparable #2 was an estate sale sold "as is" and comparable #4 was rehabbed in 2018.

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 \$49,607. The subject's assessment reflects a market value of \$150,827 or \$62.20 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 three comparable sales, one of which is located within the same neighborhood code as the subject. The board of review's comparables #2 and #3 are the same properties as the appellant's comparables #4 and #2, respectively. The comparables have sites ranging in size from 8,190 to 12,260 square feet of land area that are improved with two-story dwellings with aluminum siding or wood siding exterior construction containing from 1,758 to 2,116 square feet of living area. The dwellings were built from 1956 to 1992. Two of the comparables have full unfinished basements and one comparable has a slab foundation. Each comparable has an attached or detached garage ranging in size from 348 to 560 square feet of building area. Two comparables have central air conditioning, one comparable has a fireplace and one comparable has a wood deck. The comparables sold from March to August 2019 for prices ranging from \$91,000 to \$175,000 or from \$43.01 to \$91.15 per square foot of living area, including land. The Board of review's submission included a brief revealing the board of review's comparable #1 and the subject face Beulah Park, a large, wooded area with walking trails. The brief further argued the appellant's comparable #1 is 60 years older than the subject and the appellant's comparable #3 is a three-unit rental property. The board of review acknowledged the lack of recent sales like the subject but included, as did the appellant, the estate sale that sold "as is." The board of review included Multiple Listing Service (MLS) data for the appellant's comparable #3 confirming it is a three-unit building and the parties' common estate sale that sold "as is."

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

The parties submitted a total of five comparable properties for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the appellant's comparables #1 and #3. The appellant's comparable #1 was built in 1906, when compared to the subject's 1967 construction date and comparable #3 is a dissimilar three-unit building. The Board finds the parties' remaining comparables, which includes the parties' common comparables, have varying degrees of similarity to the subject. However, two of the best comparables have a basement foundation, are considerably newer and are considerably smaller than the subject. The Board finds only the parties' common comparable, which was an estate sale that sold "as is", has no basement like the subject but lacks central air conditioning. Nevertheless, the best comparables sold from March to August 2019 for prices ranging from \$91,000 to \$175,000 or from \$43.01 to \$91.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,827 or \$62.20 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this 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

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