



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

APPELLANT: Nader Gill
DOCKET NO.: 19-05791.001-R-1
PARCEL NO.: 11-03-300-027

The parties of record before the Property Tax Appeal Board are Nader Gill, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$45,884
IMPR.: \$261,752
TOTAL: \$307,636

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 masonry and frame exterior construction with 5,275 square feet of living area.¹ The dwelling was constructed in 2010 and is 9 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 1,538 square foot four-car garage. The property has a site containing 2.06 acres of land and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property with an estimated market value of

¹ The Board finds the best evidence for the subject's dwelling size was contained in the appraisal submitted by the appellant. The appraiser made an interior and exterior inspection of the subject property that included seven pages of sketches and calculations of the subject. In contrast, the board of review submitted a single schematic drawing with a reported dwelling size of 6,010 square feet of living area.

\$923,000 as of January 1, 2019. The appraisal was prepared by Sheryl M. Hall, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for possible use in a tax appeal. The appraiser described the subject as being a custom-built home with high quality materials and finishes with no deferred maintenance or items requiring repair.

In estimating the market value, the appraiser developed the cost and sales comparison approaches to value. Using the cost approach, the appraiser estimated the subject property had a site value of \$195,000. The appraiser estimated the building improvements had a replacement cost new of \$924,133. Using an economic life of 60 years and a remaining economic life of 56 years, the appraiser calculated physical depreciation to be \$61,640. Adding the land value, \$25,000 site improvements value and the depreciated improvement value, the appraiser arrived at an estimated value under the cost approach of \$1,082,493.

Under the sales comparison approach to value the appraiser utilized five comparable sales that are located from .35 to 1.70 miles from the subject property. The comparables are described as Traditional, French Provincial, or English style dwellings ranging in size from 4,278 to 5,795 square feet of living area and in age from 14 to 27 years old. The comparables have basements, with four having finished area. Each comparable has central air conditioning, two or four fireplaces and a three-car or a four-car garage. The comparables have sites ranging in size from .77 to 1.71 acres of land area. The comparables sold from May to December 2018 for prices ranging from \$700,000 to \$1,020,000 or from \$141.99 to \$216.22 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in site size, quality of construction, condition, room count, gross living area, basement size, basement finish, and other features. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$923,000 as of January 1, 2019. 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 \$327,301. The subject's assessment reflects a market value of \$995,138 or \$188.65 per square foot of living area, land included, when using 5,275 square feet of living area, including land and applying the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

As initial matter, the board of review questioned the validity of the appraisal given the stated dwelling size.

In support of its contention of the correct assessment of the subject property the board of review provided information on five comparable sales located from .29 to 1.71 miles from the subject property. Board of review comparables #2, #3, and #4 are duplicates of appraisal comparables #4, #2, and #3, respectively.² The two additional board of review comparables are described as two-story dwellings of wood siding or brick and wood siding with each having 5,637 and 6,169 square feet of living area, respectively. The comparables were constructed in 1992 or 2006. Each comparable has an unfinished basement, one of which is a walk out, central air

² Th Board finds the best descriptions for these common comparable properties were contained in the appellant's appraisal.

conditioning, two or three fireplaces, an inground swimming pool, and a garage with 1,004 or 1,156 square feet of building area. The comparables have sites with 51,400 and 73,480 square feet of land area, respectively. The comparables sold in January 2019 and July 2018 for prices of \$969,900 and \$1,550,000 or for \$172.06 and \$251.26 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the cost and the sales comparison approaches to value. The appraiser adjusted the five recent comparable sales utilized in the appraisal for differences from the subject property to arrive at an estimated market value of \$923,000. The subject's assessment reflects a market value of \$995,138, which is greater than the appraised value. With respect to the board of review's evidence, the Board gives less weight as the comparables were unadjusted for differences such as inground swimming pools and basement finish. Furthermore, three of the board of review comparables were utilized in the appellant's appraisal where the appraiser adjusted them for differences in comparison to the subject. Based on this record, the Board finds a reduction in the subject's assessment commensurate to the appellant's request is 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:

May 17, 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

Nader Gill, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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