



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

APPELLANT: Jayant Rajpurohit  
DOCKET NO.: 19-06827.001-R-1  
PARCEL NO.: 15-05-103-125

The parties of record before the Property Tax Appeal Board are Jayant Rajpurohit, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$18,989  
**IMPR.:** \$40,621  
**TOTAL:** \$59,610

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 residential condominium of wood siding exterior construction with 1,440 square feet of living area. The dwelling was constructed in 1985. Features of the home include a concrete slab foundation, central air conditioning and a 200 square foot garage. The property is located in Mundelein, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .82 of a mile from the subject property. Each comparable is improved with a two-story residential condominium of wood siding exterior construction with 1,440 square feet of living area. The dwellings were built from 1994 to 1996. Each comparable has a concrete slab foundation, central air conditioning and a 200 square foot garage. One comparable has a fireplaces. The properties sold from April 2016 to September

2017 for prices ranging from \$127,500 to \$171,500 or from \$88.54 to \$119.10 per square foot of living area, including land. The appellant's evidence also revealed that the subject property was purchased in April 2019 for \$185,000 or \$128.47 per square foot of living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$59,610 reflecting a market value of \$181,240 or \$125.86 per square foot of living area, including land, 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.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,996, which would reflect a market value of \$168,005 or \$116.67 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter dated August 5, 2021.

### **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 appellant submitted five comparables sales which are generally similar to the subject in location and age, and identical to the subject in dwelling size, design and features. These properties sold from April 2016 to September 2017 for prices ranging from \$127,500 to \$171,500 or from \$88.54 to \$119.10 per square foot of living area, including land. The Board finds these sales are dated in relation to the subject's January 1, 2019 assessment date. The record also revealed that the subject property was purchased for a price of \$185,000 or \$128.47 per square foot of living area, including land in April 2019, a date most proximate in time to the January 1, 2019 assessment date than any of the comparable sales in the record. Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983). The subject's assessment reflects an estimated market value of \$181,240 or \$125.86 per square foot of living area, including land, which suggests the subject is underassessed.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and after considering the comparable sales submitted by the appellant as well as the subject's 2019 sales price, the Board finds the subject's estimated market value as

reflected by its assessment is justified. Therefore, no change in the subject's assessment is warranted since the board of review did not request an increase to the assessment.

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

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APPELLANT

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