



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

APPELLANT: Gurdev Singh  
DOCKET NO.: 19-06929.001-R-1  
PARCEL NO.: 07-07-107-033

The parties of record before the Property Tax Appeal Board are Gurdev Singh, 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 ***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:** \$23,782  
**IMPR.:** \$81,718  
**TOTAL:** \$105,500

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 3,192 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 630 square foot garage. The property has a 16,120 square foot site and is located in Lake Villa, Warren 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 within .22 miles from the subject.<sup>1</sup> The comparables have sites ranging in size from 10,890 to 13,500 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were

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<sup>1</sup> The Board finds appellant's comparable #2 does not address the overvaluation argument and will not be considered further in this analysis.

built from 1996 to 1998. The dwellings range in size from 3,180 to 3,675 square feet of living area. The comparables each have a basement, two are finished with a recreation room and one has a walkout design. Other features include central air conditioning, one fireplace, and a garage with either 620 or 630 square feet of building area. The comparables sold from June 2017 to June 2019 for prices ranging from \$280,000 to \$360,500 or from \$88.05 to \$99.03 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 \$115,744 reflecting a market value of \$351,912 or \$110.25 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. The appellant requested a reduction in the subject's assessment be reduced to \$104,377.

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 letter dated May 20, 2021, from the Property Tax Appeal.

### **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 only evidence of market value to be the four comparable sales submitted by the appellant. The Board gives less weight to appellant's comparables #3 and #4 as both sold approximately 18 months prior to the January 1, 2019, assessment date, thus, they were less likely to be reflective of market value.

The Board finds the best evidence of market value to be appellant's comparables #1 and #5 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, and features. Comparable #5 has a larger dwelling size which suggests a downward adjustment to make it more equivalent to the subject. These comparables sold for prices of \$280,000 and \$360,500 or \$88.05 and \$98.10 per square foot of living area, land included. The subject's assessment reflects a market value of \$351,912 or \$110.25 per square foot of living area, which falls between the overall market value of the two best comparables in this record but higher on a price per square foot. 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 finds that after considering adjustments to the best comparables for differences when compared to the subject, a reduction in the assessed valuation of the subject property 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: June 21, 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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