



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

APPELLANT: Nipun Gupta  
DOCKET NO.: 19-07309.001-R-1  
PARCEL NO.: 06-25-107-003

The parties of record before the Property Tax Appeal Board are Nipun Gupta, the appellant; 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:** \$8,285  
**IMPR.:** \$80,254  
**TOTAL:** \$88,539

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 vinyl siding exterior construction with 2,157 square feet of living area. The dwelling was constructed in 1996 and is approximately 24 years old. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning and a 418 square foot garage. The property has an approximately 5,040 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and print-outs from an online real estate website with information on three comparable sales located within 1.50 miles from the subject property. The comparables have sites that range in size from 7,405 to 8,712 square feet of land area and are improved with two-story dwellings of vinyl or vinyl, aluminum and brick exterior construction

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<sup>1</sup> The Board finds the best description of the subject's basement finish was reported in the subject's property record card, submitted by the board of review, which was not refuted by the appellant.

that range in size from 2,004 to 2,074 square feet of living area. The dwellings were built in 1992 or 1997. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 610 square feet of building area. The properties sold from July 2019 to March 2020 for prices ranging from \$210,000 to \$235,000 or from \$101.30 to \$117.27 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$80,667 which reflects a market value of \$242,025 or \$112.20 per square foot of living area, land included, when applying 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 \$88,539. The subject's assessment reflects a market value of \$269,197 or \$124.80 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 five comparable sales located within 0.64 of a mile from the subject property. The comparables have sites that range in size from 7,200 to 10,830 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,020 to 2,406 square feet of living area. The homes were built from 1991 to 1995. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 400 to 483 square feet of building area. Three comparables each have one fireplace. The properties sold from January 2018 to November 2019 for prices ranging from \$264,900 to \$362,000 or from \$126.35 to \$155.45 per square foot of living area, land included.

The board of review noted that the subject property sold in October 2020 for a price of \$274,900 or \$127.45 per square foot of living area, land included. Based on this evidence, the board of review requested the subject'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.

As an initial matter, the Board gives no weight to the October 2020 sale of the subject property as this sale date is more than 21 months after the January 1, 2019, assessment date at issue and therefore less likely to be reflective of market value than other comparables in the record.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which are located more distant from the subject than other comparables in the record and/or sold in March 2020, less proximate in time to the January 1, 2019, assessment date at issue than other comparables in the record. The Board also gives reduced weight to board of review comparables #1, #4 and #5 which have less similar

site sizes and/or less similar dwelling sizes than other comparable properties submitted by the parties.

The Board finds the best evidence of market value to be the remaining comparables which are more like the subject in location, age, design, dwelling size and other features. These comparables sold from July 2018 to September 2019 for prices ranging from \$210,000 to \$275,000 or from \$101.30 to \$132.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$269,197 or \$124.80 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, 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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COUNTY

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