



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

APPELLANT: Sundar & Uma Shah
DOCKET NO.: 19-08451.001-R-1
PARCEL NO.: 04-21-323-003

The parties of record before the Property Tax Appeal Board are Sundar & Uma Shah, the appellants, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$4,712
IMPR.: \$30,254
TOTAL: \$34,966

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 split-level dwelling¹ of wood siding exterior construction with 1,159 square feet of above grade living area. The dwelling was constructed in 1956. Features of the home include a lower level with finished area and a 528 square foot garage. The property has an approximately 7,440 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located from 0.02 to 0.95 of a mile from the subject property. The comparables have sites that range in size from 6,970 to 10,890 square feet of land area and are reported improved with one-story dwellings of brick, aluminum, or wood siding exterior construction that range in size from 960 to 1,308 square feet of above grade living area. The dwellings were built from 1946 to 1962. Each comparable has a

¹ The Board finds the best description of the subject property was reported in the board of review's grid analysis.

basement/lower level, two of which have finished area. Each comparable has a garage ranging in size from 360 to 676 square feet of building area, three comparables have central air conditioning and two comparables each have one fireplace. The properties sold from January 2018 to December 2019 for prices ranging from \$27,500 to \$80,000 or from \$26.44 to \$80.81 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$22,283 which reflects a market value of \$66,856 or \$57.68 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 \$34,966. The subject's assessment reflects a market value of \$106,312 or \$91.73 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 from 0.87 to 0.99 of a mile from the subject property. The comparables have sites that range in size from 6,960 to 7,380 square feet of land area and are improved with split-level dwellings of wood siding exterior construction that range in size from 1,008 to 1,200 square feet of above grade living area. The homes were built from 1959 to 1963. Each comparable has a lower level with finished area and two comparables also have unfinished basements. Each comparable has central air conditioning and four comparables have a garage ranging in size from 252 to 936 square feet of building area. The properties sold from March 2018 to March 2020 for prices ranging from \$120,000 to \$142,500 or from \$118.75 to \$135.14 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 13 comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3 and #5 through #8 which have unfinished basement/lower level area in contrast with the subject's finished lower level. The Board gives less weight to the board of review's comparables #1, #3 and #5 which differ from the subject in having an unfinished basement in addition to a finished lower level and/or lack a garage.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #4 along with board of review comparables #2 and #4 which are more similar to the subject in age, dwelling size, finished basement/lower level and other features. These comparables sold from February 2018 to April 2019 for prices ranging from \$65,501 to \$140,000 or from \$66.30 to \$135.14 per square foot of living area, including land. The subject's assessment reflects a market

value of \$106,312 or \$91.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate 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: July 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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