



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

APPELLANT: Gurdip Singh
DOCKET NO.: 19-08698.001-R-1
PARCEL NO.: 06-01-305-074

The parties of record before the Property Tax Appeal Board are Gurdip Singh, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, 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: \$13,747
IMPR.: \$74,831
TOTAL: \$88,578

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 built in 1999 and is approximately 20 years old. The home contains 2,668 square feet of living area with features that include a full basement with a 740 square foot recreation room, central air conditioning, and an attached garage with 380 square feet of building area. The property has a 14,374 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of wood siding exterior construction ranging in size from 2,955 to 3,480 square feet of living area. The homes range in age from 19 to 21 years old. Each comparable has a basement with finished area ranging in size from 1,205 to 1,404 square feet, central air conditioning, one fireplace, and an attached garage ranging in size from 400 to 572 square feet of building area. The

comparables have sites ranging in size from 11,761 to 15,681 square feet of land area and are located within approximately .14 of one mile from the subject property. These properties sold from April 2018 to March 2019 for prices ranging from \$262,000 to \$305,000 or from \$82.77 to \$88.66 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$76,799.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,578. The subject's assessment reflects a market value of \$269,316 or \$100.94 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 improved with two-story dwellings with wood siding exteriors ranging in size from 2,339 to 2,955 square feet of living area. The homes were built from 1997 to 2000. Each comparable has a full basement with four having recreation rooms ranging in size from 810 to 1,071 square feet, central air conditioning, and an attached garage ranging in size from 400 to 651 square feet of building area. Three comparables have one fireplace. The comparables have sites ranging in size from 9,580 to 14,810 square feet of land area and are located within approximately .20 of one mile from the subject property. These properties sold from February 2018 to March 2019 for prices ranging from \$265,000 to \$300,000 or from \$93.99 to \$113.30 per square foot of living area, including land.

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 evidence in the record does not support a reduction in the subject's assessment.

The record contains eight comparable sales submitted by the parties to support their respective positions. The comparables are similar to the subject in location, age and dwelling style. However, the Board gives less weight to appellant's comparables #1 and #4 as well as board of review comparable #2 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparables #1, #3, #4 and #5, which are most similar to the subject in dwelling size as well as most features. These comparables sold for prices ranging from \$262,000 to \$300,000 or from \$88.66 to \$108.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$269,316 or \$100.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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:

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

Gurdip Singh, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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