



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

APPELLANT: Raj Lanka
DOCKET NO.: 20-00231.001-R-1
PARCEL NO.: 16-22-406-001

The parties of record before the Property Tax Appeal Board are Raj Lanka, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$49,602
IMPR.: \$51,118
TOTAL: \$100,720

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 2020 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 one-story dwelling of wood siding exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1951. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 504 square foot garage. The property has a 7,680 square foot site and is located in Highland Park, Moraine 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 .35 miles from the subject. The comparables have sites ranging in size from 7,140 to 12,000 square feet of land area and are improved with one-story dwellings of brick, wood siding or aluminum siding exterior construction that were built from 1930 to 1962 with comparables #1 and #2 having effective years built of 1964 and 1942, respectively. The dwellings range in size from 858 to

1,355 square feet of living area and have basements, three of which are finished with a recreation room. Each comparable has central air conditioning, one comparable has a fireplace and three comparables each have a garage ranging in size from 400 to 576 square feet of building area. The comparables sold from October 2018 to July 2020 for prices ranging from \$137,500 to \$394,500 or from \$160.26 to \$291.14 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,720. The subject's assessment reflects a market value of \$302,553 or \$280.14 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .33 miles from the subject as comparable #3 was a duplicate sale of appellant's comparable #1. The comparables have sites ranging in size from 7,500 to 12,000 square feet of land area and are improved with one-story dwellings of brick exterior construction that were built from 1947 to 1954. Comparables #1 and #3 have effective years built of 1955 and 1964, respectively. The dwellings range in size from 1,355 to 1,463 square feet of living area. Each comparable has a basement finished with a recreation room. One comparable has central air conditioning. Each comparable has one fireplace and a garage ranging in size from 231 to 320 square feet of building area. The comparables sold from August 2019 to August 2020 for prices ranging from \$394,500 to \$443,700 or from \$278.88 to \$315.13 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparables #2 and #4 due to their older ages when compared to the subject. In addition, comparable #4 sold in October 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables which includes the common comparable. Although these comparables have larger dwelling sizes, they are overall more similar to the subject in location, age and features. These comparables sold from July 2019 to August 2020 for prices ranging from \$261,000 to \$443,700 or from \$217.14 to \$315.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,553 or \$280.14 per square foot of living area, including land, which is within the range established by the best comparable sales in the record.

Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value reflected by the assessment is supported and 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: September 20, 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

Raj Lanka, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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