



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

APPELLANT: Gowri Selka
DOCKET NO.: 20-00478.001-R-1
PARCEL NO.: 14-35-105-028

The parties of record before the Property Tax Appeal Board are Gowri Selka, 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: \$ 40,551
IMPR.: \$164,654
TOTAL: \$205,205

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 two-story dwelling of brick exterior construction with 4,209 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 875 square foot garage. The property has an approximately 48,381 square foot site and is located in Kildeer, Ela 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 located in the same assessment neighborhood code as is assigned to the subject property. The comparable parcels range in size from 43,924 to 50,655 square feet of land area and are improved with two-story dwellings of brick or frame with brick exterior construction. The homes were built from 1990 to 1994 and range in size from 4,227 to 5,234 square feet of living area. Each dwelling has a basement,

central air conditioning, two or three fireplaces and a garage ranging in size from 704 to 828 square feet of building area. Comparable #3 also has a "sport court." The comparables sold from July 2018 to September 2019 for prices ranging from \$570,000 to \$732,500 or from \$134.85 to \$139.95 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$163,317 which would reflect a market value of \$490,000 or \$116.42 per square foot of living area, including land, 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 \$205,205. The subject's assessment reflects a market value of \$616,416 or \$146.45 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 four comparable sales, where comparables #2, #3 and #4 are the same properties as appellant's comparables #1, #2 and #3, respectively. The only difference in descriptive data concerns appellant's comparable #3/board of review comparable #4 which the board of review states has an inground swimming pool and makes no reference to a "sport court." Board of review comparable #1, the additional property, has a 27,440 square foot site improved with a two-story dwelling of brick and wood siding exterior construction. The home was built in 1986 and contains 3,942 square feet of living area. Features include a full basement, central air conditioning, two fireplaces and a 682 square foot garage. The property sold in February 2020 for \$585,000 or for \$148.40 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of four comparable sales, three of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3/board of review comparable #4 as this dwelling is substantially larger than the subject home by nearly 1,000 square feet and has additional amenities of a "sport court" and/or an inground swimming pool described by the respective parties.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2 along with board of review comparable sales #1, #2 and #3, which includes two common comparables presented by the parties. These three comparables present varying degrees of

similarity to the subject in age, dwelling size and several features. These most similar comparables sold from August 2019 to February 2020 for prices ranging from \$570,000 to \$625,000 or from \$134.85 to \$148.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$616,416 or \$146.45 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments for differences between the best comparables and the subject property, 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:

August 23, 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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