



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

APPELLANT: Sam Desai  
DOCKET NO.: 20-00607.001-R-1  
PARCEL NO.: 06-04-112-001

The parties of record before the Property Tax Appeal Board are Sam Desai, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$12,215  
**IMPR.:** \$67,681  
**TOTAL:** \$79,896

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 1-story dwelling of wood siding exterior construction with 2,529 square feet of living area. The dwelling was constructed in 1984. Features of the home include a crawl space foundation<sup>1</sup> and a 1,023 square foot garage. The property has a 15,978 square foot site and is located in Lake Villa, 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 four comparable sales.<sup>2</sup> Three comparables are located from 1.93 to 2.24 miles from the subject. The parcels range in size from approximately 3,049 to

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

<sup>2</sup> The appellant presented three comparables in a grid analysis and a listing sheet for an additional comparable which is referred to herein as the appellant's comparable #4.

38,285 square feet of land area and are improved with 1-story homes of vinyl siding or wood siding exterior construction ranging in size from 2,128 to 2,433 square feet of living area. The dwellings were built from 1963 to 1998. Three homes each have a fireplace and two homes have central air conditioning. Three comparables each have a garage ranging in size from 550 to 754 square feet of building area and comparable #4 has a 2-car garage. The comparables sold from June 2018 to June 2019 for prices ranging from \$174,000 to \$226,000 or from \$71.52 to \$105.73 per square foot of living area, including land.

The appellant also submitted a brief explaining none of the comparables lacks a basement like the subject and that one comparable was recently rehabbed as depicted in a listing sheet for this property.<sup>3</sup>

Based on this evidence the appellant requested a reduction in the subject's assessment to \$64,905 which would reflect a market value of \$194,734 or \$77.00 per square foot of living area, including land, when applying the statutory rate 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 \$89,981. The subject's assessment reflects a market value of \$270,294 or \$106.88 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 five comparable sales. The comparables are located from 0.08 to 0.62 of a mile from the subject and three comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 10,390 to 10,980 square feet of land area and are improved with 1-story or 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 1,822 to 2,318 square feet of living area. The dwellings were built from 1974 to 2003. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 462 to 768 square feet of building area. Four homes each have one or two fireplaces. Comparable #1 has an inground swimming pool. The comparables sold from March 2018 to November 2019 for prices ranging from \$200,000 to \$255,000 or from \$108.93 to \$116.92 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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>3</sup> The Board notes that the appellant submitted only four comparable sales and the listing sheet presented for the recently rehabbed property is a different property than comparable #2 presented in the grid analysis.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #5, due to significant differences from the subject in design. The Board gives less weight to the appellant's comparables which are located more than one mile from the subject property, have substantially different lot sizes than the subject, and/or differ in age from the subject.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4, which are relatively similar to the subject in lot size, age, and location; however, these comparables are smaller homes than the subject dwelling and have basements unlike the subject. These most similar comparables sold in June 2018 and November 2019 for prices of \$219,000 and \$237,000 or \$109.28 and \$116.92 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$270,294 or \$106.88 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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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COUNTY

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