



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

APPELLANT: Ravinder Reehal  
DOCKET NO.: 20-00613.001-R-1  
PARCEL NO.: 10-34-102-005

The parties of record before the Property Tax Appeal Board are Ravinder Reehal, 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:** \$27,171  
**IMPR.:** \$122,103  
**TOTAL:** \$149,274

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 with 3,397 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 14,079 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .40 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 13,055 to 26,171 square feet of land area. The comparables are improved with two-story dwellings ranging in size from 2,671 to 3,928 square feet of living area. The dwellings were built in 2005 or 2010. The appellant reported that each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size

from 476 to 741 square feet of building area. The comparables sold from March 2019 to April 2020 for prices ranging from \$370,000 to \$560,000 or from \$121.15 to \$146.95 per square foot of living area, including land.

The appellant further contends that comparable #2 is an outlier due to its recent rehab with a full finished basement and brand new kitchen according to the Multiple Listing Service listing sheet provided by the appellant. Based on comparables #1, #3, #4, #5 and #6 average sale price of \$477,000, the appellant requested the subject's assessment be reduced to \$146,901 which reflects a market value of \$440,747 or \$129.75 per square foot of living area, including land when using 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 \$156,651. The subject's assessment reflects a market value of \$470,565 or \$138.52 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 response to the appeal, the board of review proposed a reduction in the subject's total assessment to \$153,318, using the median sale price per square foot values of the appellant's comparables.

### **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.

The record contains six suggested comparable sales presented by the appellant for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to its recent rehab and finished basement area when compared to the subject dwelling. The Board has also given less weight to the appellant's comparables #4 and #5 due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #6. These comparables are relatively similar to the subject in location, dwelling size, design, age and most features. These most similar comparables sold from May 2019 to January 2020 for prices ranging from \$370,000 to \$500,000 or from \$121.15 to \$136.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,565 or \$138.52 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record in terms of overall market value, but above the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject and the proposal by the board of review, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ravinder Reehal, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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