



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

APPELLANT: Anand Sheth
DOCKET NO.: 20-00682.001-R-1
PARCEL NO.: 02-19-300-041

The parties of record before the Property Tax Appeal Board are Anand Sheth, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:	\$24,167
IMPR.:	\$0
TOTAL:	\$24,167

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 parcel consists of a vacant 343,253 square foot site located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity concerning the land as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of vacant commercial land ranging in size from 38,333 to 1,117,750 square feet of land area. These parcels have land assessments ranging from \$1,173 to \$34,205 or \$0.03 per square foot of land area. Based on this evidence, the appellant requested a reduced land assessment of \$10,504.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,167 or \$0.07 per square foot of land area which reflects the

vacant land assessment for the subject parcel. In support of its contention of the correct assessment the board of review submitted information on five equity comparables, three of which were vacant parcels. The parcels range in size from 80,560 to 329,750 square feet of land area. The land assessments range from \$13,034 to \$39,372 or from \$0.09 to \$0.32 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's vacant land assessment.

In written rebuttal to the appellant's submission, the board of review stated that all of appellant's comparables have preferential open space exemptions and that the board of review comparables support the assessment. The board of review further stated that its comparable #1 sold in April of 2019 as vacant land for \$128,000 or \$0.46 per square foot of land area, including improvements.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, and #4 along with board of review comparables #2, #3, and #4 due to significant differences in size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #1 and #5. These comparables had improvement assessments that ranged from \$6,145 to \$39,372 or from \$0.03 to \$0.14 per square foot of land area. The subject's improvement assessment of \$24,167 or \$0.07 per square foot of living area falls within the range established by the best comparables in this record. Moreover, the Board finds the unrefuted evidence is that the low end of the range consists of a parcel receiving a preferential open space assessment which is not comparable to the subject parcel. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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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