



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

APPELLANT: Rajani C. Patel
DOCKET NO.: 20-01085.001-R-1
PARCEL NO.: 11-32-201-036

The parties of record before the Property Tax Appeal Board are Rajani C. Patel, the appellant; 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: \$38,903
IMPR.: \$72,304
TOTAL: \$111,207

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 vinyl and brick exterior construction containing 2,264 square feet of living area. The dwelling was built in 1980. Features of the home include a slab foundation, central air conditioning and an attached 441 square foot garage. The property has a 6,760 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$260,000 as of January 1, 2020. The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject. The appellant's appraiser selected three comparable properties that are located from 1.59 to 2.10 miles from the subject. The comparables have sites ranging in size from 5,502 to 11,844 square feet of land area that are improved with two-story dwellings containing 1,940 or 2,347 square feet of living

area. The comparables are 33 or 42 years old and have a 2-car garage. One comparable has a fireplace. The comparables sold in September or December 2019 for prices ranging from \$260,000 to \$322,000 or from \$110.78 to \$162.89 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$260,000 to \$297,000 or from \$110.78 to \$151.40 per square foot of living area, including land. Based on these adjusted sale prices, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$260,000.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$90,948.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,207. The subject's assessment reflects a market value of \$334,055 or \$147.55 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.

As to the appellant's appraisal, the board of review argued the appraiser selected comparables that are located over a mile from the subject, when the board of review selected comparables that are located within the subject's neighborhood.

In support of its contention of the correct assessment the board of review submitted information on eight comparable properties that are located from .03 to .42 of a mile from the subject. The comparables have sites ranging in size from 6,440 to 13,030 square feet of land area that are improved with one-story or two-story dwellings containing from 2,004 to 2,264 square feet of living area. The comparables were built in 1979 or 1980. Three comparables have unfinished basements and five comparables have slab foundations. Other features of the homes include central air conditioning and an attached garage ranging in size from 441 to 560 square foot of building area. Six comparables each have a fireplace. The comparables sold from January 2019 to December 2020 for prices ranging from \$320,000 to \$411,000 or from \$144.27 to \$181.54 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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's selection of comparables that are located over a mile from the subject, when the record contains comparables within the subject's neighborhood that were

available to the appraiser for selection. The Board finds this failure calls into question the accuracy of the appraisal's result.

The record contains eleven comparable properties, submitted by the parties, for the Board's consideration. The Board gives less weight to the appellant's appraisal comparables due to their locations over a mile from the subject. The Board also gives less weight to the board of review's three comparables with unfinished basements, unlike the subject's slab foundation. In addition, one of these comparables has a dissimilar one-story style dwelling, unlike the subject's two-story style dwelling. The Board finds the board of review's remaining comparables were similar to the subject in location, style, age, size and most features. The best comparables sold from May 2019 to December 2020 for prices ranging from \$320,000 to \$384,000 or from \$144.27 to \$173.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$334,055 or \$147.55 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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: 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

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COUNTY

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