



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

APPELLANT: Rajendra Patel  
DOCKET NO.: 20-02836.001-R-1  
PARCEL NO.: 15-32-211-025

The parties of record before the Property Tax Appeal Board are Rajendra Patel, the appellant, by attorney Joan Vasquez of Property Tax Appeals, LLC, in Palatine; 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:** \$ 25,783  
**IMPR.:** \$ 84,041  
**TOTAL:** \$109,824

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 wood siding exterior construction that has 1,636 square feet of living area. The dwelling was built in 1985. The home features a full unfinished basement, central air conditioning, a fireplace and a 400 square foot attached garage. The subject property has an 8,680 square foot site. The subject property is located in Vernon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales located from 920 to 3,016 feet from the subject. The comparables were reported to consist of two-story dwellings wood siding, brick and wood siding, or brick and vinyl siding exterior construction that were built from 1970 to 1985. One comparable was reported to have an unfinished basement and three comparables have a crawl space foundation. The comparables

have central air conditioning; three comparables have a fireplace and each comparable has a garage that range in size from 320 to 440 square feet of building area. The dwellings were reported to range in size from 1,575 to 2,136 square feet of living area and are situated on sites that range in size from 6,000 to 10,454 square feet of land area. The comparables sold from November 2019 to September 2020 for prices ranging from \$262,000 to \$295,000 or from \$127.19 to \$187.30 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$109,824. The subject's assessment reflects an estimated market value of \$329,901 or \$201.65 square foot of living area including land when applying the 2020 three-year average median level of assessment for Lake County of 33.29% as determine by the Illinois Department of Revenue.

In rebuttal to the appellant's evidence, the board of review argued three of the comparables lack a basement and comparable #1 is a tri-level style dwelling with 1,056 square feet of above grade living area.

In support of the subject's assessment, the board of review submitted five comparable sales located from 275 to 4,998 feet from the subject. One comparable was also used by the appellant. The comparables consist of four, two-story dwellings and a tri-level dwelling of wood siding exterior construction that were built from 1978 to 1985. Three comparables have an unfinished basement, one comparable has a partial basement with a finished recreation room, and one comparable has an unfinished lower level. Each comparable has central air conditioning, a fireplace, and attached garage that contain from 440 to 460 square feet of building area. The dwellings range in size from 1,056 to 1,944 square feet of living area and are situated on sites that range in size from 6,000 to 10,750 square feet of land area. The comparables sold from July 2019 to November 2020 for prices ranging from \$295,000 to \$359,000 or from \$184.67 to \$279.36 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration with one common comparable. The Board gave less weight to the comparables submitted by the appellant. Appellant comparable #1 is a dissimilar tri-level style dwelling. Appellant comparables #2 through #4 have inferior crawl space foundations and are older in age when compared to the subject. Additionally, comparables #2 and #4 are larger in dwelling size in comparison to the subject. The Board gave less weight to comparable sales #2 and #5 submitted by the board of review. Board of review comparable #2 has a superior partial finished basement and is

somewhat larger in dwelling size when compared to the subject. Board of review comparable #5 is a dissimilar tri-level style dwelling and smaller in dwelling size when compared to the subject. The Board finds the remaining three comparable sales submitted by the board of review are most similar when compared to the subject in location, land area, design, age, dwelling size, and most features. These comparables sold from May to November 2020 for prices ranging from \$342,500 to \$378,000 or \$191.55 to \$209.41 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$329,901 or \$201.65 per square foot of living area including land, which is less than the most similar comparables on an overall basis and within the range on a per square foot basis. Therefore, no 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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