



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

APPELLANT: Gurdev & Manjeet Singh
DOCKET NO.: 20-02848.001-R-1
PARCEL NO.: 07-07-107-033

The parties of record before the Property Tax Appeal Board are Gurdev & Manjeet Singh, the appellants, 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 ***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: \$24,493
IMPR.: \$84,161
TOTAL: \$108,654

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 with 3,192 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 630 square foot garage. The property has a 16,120 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .29 miles from the subject. The comparables have sites ranging in size from 12,200 to 16,553 square feet of land area and are improved with two-story dwellings of vinyl siding, brick and vinyl siding or brick and wood siding exterior construction that were built in 1997 or 1998. The dwellings range in size from 3,039 to 3,298 square feet of living area. The comparables each have an unfinished

basement, central air conditioning, one or two fireplaces, and a garage with 630 square feet of building area. The comparables sold from April 2019 to May 2020 for prices ranging from \$320,000 to \$340,000 or from \$101.52 to \$106.28 per square foot of living area, including land. The appellants requested a reduction in the subject's assessment be reduced to \$111,656.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-06929.001-R-1 where the appellants were the same and the property was also reported to be owner-occupied as it is in this 2020 appeal. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$105,500 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,205. The subject's assessment reflects a market value of \$358,081 or \$112.18 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. The board of review also disclosed that the first year of the general assessment cycle for the subject property was 2019. Additionally, the board of review reported that a township equalization factor of 1.0299 was applied in 2020.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .17 miles from the subject. Board of review comparables #4 and #5 are duplicates of appellants' comparables #2 and #1, respectively. The comparables have sites ranging in size from 12,200 to 13,940 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1996 to 1998. The dwellings range in size from 3,152 to 3,192 square feet of living area. The comparables have basements with one having a recreation room. Each comparable has central air conditioning, one fireplace and a garage with 630 square feet of building area. The comparables sold from May 2019 to May 2020 for prices ranging from \$325,000 to \$391,000 or from \$101.82 to \$123.42 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 appellants contend that 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06929.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$105,500. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2020 tax years are within the same general assessment period and an equalization factor of 1.0299 was applied in Warren Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$108,654, which is less than the 2020 assessment of the subject property of \$119,205.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains eight sales comparables submitted by the parties to support their respective positions as two comparables were common to both parties. The Board gives less weight to board of review comparable #2 which has a basement recreation room unlike the subject. The Board finds the best evidence of market value to be the parties' remaining comparables which includes the two common sales. These comparables are more similar to the subject in age, dwelling size and features. These properties sold from April 2019 to May 2020 for prices ranging from \$320,000 to \$390,000 or from \$101.52 to \$122.64 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$326,386 or \$102.25 per square foot of living area, land included, which is within the range of the best comparable sales in terms of overall value and on a per-square-foot basis. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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:

June 21, 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

Gurdev & Manjeet Singh, by attorney:
Joan Vasquez
Property Tax Appeals, LLC
20063 North Rand Road
Palatine, IL 60074

COUNTY

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