



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

APPELLANT: Gurdip Singh  
DOCKET NO.: 20-03005.001-R-1  
PARCEL NO.: 07-19-401-233

The parties of record before the Property Tax Appeal Board are Gurdip Singh, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$17,486  
**IMPR.:** \$77,284  
**TOTAL:** \$94,770

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 with 1,787 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement with a recreation room, three full bathrooms and a half bathroom, central air conditioning, a fireplace and a 418 square foot garage. The property has an approximately 8,710 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of wood siding exterior construction. The homes range in age from 21 to 23 years old and range in size from 1,789 to 2,016 square feet of living area. Each home has a full basement, central air

conditioning, two full bathrooms and a half bathroom, and a garage ranging in size from 418 to 632 square feet of building area. The comparables have improvement assessments ranging from \$70,822 to \$78,321 or from \$38.32 to \$39.59 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$69,558 or \$38.92 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,770. The subject property has an improvement assessment of \$77,284 or \$43.25 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located in the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of wood siding exterior construction. The homes were built in 1998 and contain either 2,016 or 2,024 square feet of living area, respectively. Each home has a full basement with finished area, central air conditioning, two full bathrooms and a half bathroom, a fireplace and a 440 square foot garage. The comparables have improvement assessments of \$81,804 and \$82,166 or of \$40.58 and \$40.60 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 comparables present varying degrees of similarity to the subject and have improvement assessments ranging from \$70,822 to \$82,166 or from \$38.32 to \$40.60 per square foot of living area. The subject's improvement assessment of \$77,284 or \$43.25 per square foot of living area falls above the comparables in this record on a per-square-foot basis but appears to be justified given the subject's slightly smaller dwelling size than the comparables, superior number of full bathrooms and finished basement, which is a feature of only two of the comparables. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering appropriate adjustments to the comparables for differences when compared to the subject, 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: March 15, 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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