



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

APPELLANT: Piyush Patel
DOCKET NO.: 20-03044.001-R-1
PARCEL NO.: 06-27-308-051

The parties of record before the Property Tax Appeal Board are Piyush 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: \$11,201
IMPR.: \$64,366
TOTAL: \$75,567

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 2-story dwelling of vinyl siding exterior construction with 1,756 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, a fireplace, and a 420 square foot garage. The property has an approximately 7,730 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments. In support of these arguments the appellant submitted information on five equity comparables presented in two grid analyses. The comparables are located from 0.15 to 0.23 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 6,900 to 8,350 square feet of land area and are improved with 2-story homes of vinyl or wood siding exterior construction with either 2,157 or 2,235 square feet of living area. The homes were built in 1996 or 1999.

Each home has a full basement with finished area, central air conditioning, and a 420 square foot garage. Three homes each have a fireplace. The comparables have land assessments ranging from \$10,778 to \$11,416 or from \$1.37 to \$1.56 per square foot of land area and improvement assessments ranging from \$62,881 to \$77,938 or from \$28.13 to \$34.87 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's land assessment to \$10,746 or \$1.39 per square foot of land area and a reduction in the subject's improvement assessment to \$61,754 or \$35.17 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 \$75,567. The subject property has a land assessment of \$11,201 or \$1.45 per square foot of land area and an improvement assessment of \$64,366 or \$36.65 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables. The comparables are located from 0.01 to 0.29 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 6,900 to 10,920 square feet of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 1,708 to 1,860 square feet of living area. The dwellings were built from 1996 to 2000. Each home has a full basement with finished area, central air conditioning, a fireplace, and a 420 square foot garage. The comparables have land assessments ranging from \$10,778 to \$12,083 or from \$1.11 to \$1.56 per square foot of land area and improvement assessments ranging from \$65,972 to \$67,339 or from \$36.07 to \$38.63 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal concerning both the land and the improvement. 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).

With respect to land assessment inequity, the record contains ten comparables. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparables #1, #2, #3, and #5, which are less similar to the subject in lot size than other comparables in this record.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #2, #4, and #5 and the board of review's comparable #4, which are similar to the subject in lot size and location. These most similar comparables have land assessments that range from \$10,838 to \$11,416 or from \$1.37 to \$1.55 per square foot of land area. The subject's land assessment of \$11,201 or \$1.45 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate

adjustments to the best 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment inequity, the record contains ten comparables. The Board gives less weight to the appellant's comparables due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, and most features, although these comparables have finished basement area unlike the subject, suggesting that downward adjustments would be needed to make these properties more similar to the subject. These most similar comparables have improvement assessments that range from \$65,972 to \$67,339 or from \$36.07 to \$38.63 per square foot of living area. The subject's improvement assessment of \$64,366 or \$36.65 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best 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 improvement 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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