



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

APPELLANT: Muthusamy Selvaraj
DOCKET NO.: 20-03453.001-R-1
PARCEL NO.: 15-17-201-052

The parties of record before the Property Tax Appeal Board are Muthusamy Selvaraj, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$51,885
IMPR.: \$177,889
TOTAL: \$229,774

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 is improved with a two-story dwelling of brick exterior construction built in 1989 that contains 4,025 square feet of living area. Features of the home include a full basement with a 387 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 830 square feet of building area. The property has a site with approximately 55,170 square feet of land area located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of brick, frame or brick and frame exterior construction that range in size from 3,676 to 4,710 square feet of living area. The homes were built from 1989 to 1995. Each comparable has a basement with three having finished area ranging in size from 1,205 to 1,338 square feet, central air conditioning, one to four fireplaces and an attached garage ranging in size from 740 to 981

square feet of building area. These properties are located within .39 of one mile from the subject with sites ranging in size from 46,491 to 77,039 square feet of land area. The sales occurred from August 2018 to May 2019 for prices ranging from \$493,500 to \$825,000 or from \$105.95 to \$179.54 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$221,353.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,774. The subject's assessment reflects a market value of \$690,219 or \$171.48 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.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparable #4 being a subsequent sale of appellant's comparable #4, comparable #2 being the same comparable as appellant's comparable #5, and comparable #5 being the same comparable as appellant's comparable sale #3. The comparables are improved with two-story dwellings of brick, Dryvit, brick and Dryvit or brick and wood siding exterior construction that range in size from 3,676 to 4,658 square feet of living area. The comparables were built from 1989 to 1995. Each property has a full basement with two having either 1,338 or 1,205 square feet of finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 740 to 981 square feet of building area. Comparables #2 and #3 have inground swimming pools. The comparables have sites ranging in size from 47,760 to 77,040 square feet of land area and are located from approximately .08 to .49 of one mile from the subject property. The sales occurred from December 2018 to October 2020 for prices ranging from \$590,000 to \$825,000 or from \$160.50 to \$191.83 per square foot of living area, including land.

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.

The record contains information on eight comparable sales submitted by the parties to support their respective positions with two comparable sales being common to the parties. Less weight is given appellant's comparable sale #1 due to differences from the subject dwelling in size, the lack of finished basement area, the two additional fireplaces in relation to the subject dwelling, and the date of sale was approximately one-year prior to the assessment date. The Board gives less weight to appellant's comparable sale #4 as the price is an outlier with reference to the other comparables in the record and the sale occurred in August 2018, least proximate in time to the assessment date in relation to the remaining comparable sales in the record. Less weight is given appellant's comparable #5/board of review comparable #2 and board of review comparable #3 as these properties have inground swimming pools, a feature the subject property does not have. The Board finds gives most weight to appellant's comparables #2 and #3 as well as board of

review comparables #1, #4 and #5, which includes a common sale. These comparables range in size from 3,676 to 4,658 square feet of living area and are generally similar to the subject in features with the primary difference being in finished basement area. These comparables sold for prices ranging from \$590,000 to \$775,500 or from \$154.12 to \$191.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$690,219 or \$171.48 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering the suggested adjustments to the comparables for differences from the subject. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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

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: January 17, 2023



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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