



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

APPELLANT: Jasjivan Dhaliwal
DOCKET NO.: 20-04394.001-R-1
PARCEL NO.: 11-16-206-004

The parties of record before the Property Tax Appeal Board are Jasjivan Dhaliwal, 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: \$58,835
IMPR.: \$116,148
TOTAL: \$174,983

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 wood siding exterior construction with 2,662 square feet of living area. The dwelling was built in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 623 square foot garage. The property has an approximately 12,370 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located within 0.95 of a mile from the subject. The comparables have sites that range in size from 7,500 to 22,793 square feet of land area. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,646 to 2,932 square feet of living area. The dwellings were built from 1905 to 1984 but comparables #1, #2, and #4 have effective ages of 1980, 1984, and

1980, respectively. Each comparable is reported to have an unfinished basement, central air conditioning; one fireplace, and a garage ranging in size from 440 to 461 square feet of building area. The appellant provided supplemental notes and a Multiple Listing Service sheet for comparable #2 which disclosed it had been rebuilt in 2008 and rehabbed in 2014, while critiquing the land values and comparability for several of the suggested comparables. The properties sold from April 2019 to February 2020 for prices ranging from \$410,000 to \$650,000 or from \$142.36 to \$221.69 per square foot of living area, land included. 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 total assessment for the subject of \$174,983. The subject's assessment reflects a market value of \$525,632 or \$197.46 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 four comparable sales located within 0.93 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #4. Comparables #2 and #4 have sites with 21,340 or 22,790 square feet of land area. The comparables are improved with 1-story¹ or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,408 to 3,090 square feet of living area. The dwellings were built from 1920 to 1978 but have effective years built from 1973 to 1987. One comparable has a crawl space foundation and three comparables each have an unfinished basement. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 451 to 894 square feet of building area. The properties sold from December 2018 to September 2020 for prices ranging from \$650,000 to \$792,000 or from \$210.36 to \$281.35 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 eight suggested comparable sales for the Board's consideration, which included the parties' common comparable. The board gives less weight to the appellant's comparable #2 as well as board of review comparables #1 and #3 which are older than the subject. The Board gives less weight to board of review comparable #4 which differs from the subject in dwelling size and also lacks a basement, which is a feature of the subject.

¹ The board of review describes its comparable #4 as a 1-story dwelling. However, the board of review's grid indicates it has 3,090 square feet of above ground living area with 1,899 square feet of ground floor living, which indicates that this comparable has living area above the ground floor area.

The Board finds the best evidence of market value to be the parties' four remaining comparables, which includes the parties' common comparable. The comparables are similar to the subject in location, age, dwelling size, and features. The properties sold from April to December 2019 for prices ranging from \$410,000 to \$650,000 or from \$142.36 to \$221.69 per square foot of living area, land included. The subject's assessment reflects a market value of \$525,632 or \$197.46 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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.



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:

April 18, 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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