



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

APPELLANT: Sahail Aggarwal
DOCKET NO.: 21-00212.001-R-1
PARCEL NO.: 07-17-405-029

The parties of record before the Property Tax Appeal Board are Sahail Aggarwal, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$28,029
IMPR.: \$133,948
TOTAL: \$161,977

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 2021 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 one-story dwelling of wood siding exterior construction with 2,356 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a garage containing 679 square feet of building area. The property has a 13,500 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 3,144 to

¹ The parties differ as to the subject's basement finish. The Board finds the property record card submitted by the board of review, which was not refuted by the appellant, to be the best evidence of basement finish in the record.

3,304 square feet of living area. The homes were built from 2005 to 2008. Each dwelling has central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 712 to 790 square feet of building area. The comparables have improvement assessments ranging from \$128,698 to \$144,767 or from \$40.93 to \$44.22 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$99,885 or \$42.40 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 \$161,977. The subject property has an improvement assessment of \$133,948 or \$56.85 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 within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding exterior construction that were built in 2006 and 2009. The homes have either 2,452 or 2,484 square feet of living area. Each dwelling has central air conditioning, a fireplace, a basement with one having finished area, and a garage containing either 716 or 734 square feet of building area. The comparables have improvement assessments of \$125,331 and \$134,114 or \$51.11 and \$53.99 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

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 parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their dissimilar two-story design and larger dwellings when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in age, design, dwelling size, and some features. These comparables had improvement assessments of \$125,331 and \$134,114 or \$51.11 and \$53.99 per square foot of living area. The subject's improvement assessment of \$133,948 or \$56.85 per square foot of living area falls within the range established by the best comparables in this record overall. While the subject's improvement assessment per square foot of living area of \$56.85 falls above the range, the Board finds this logical given the subject's smaller dwelling in relation to the comparables and the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Based on this record 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:

May 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sahail Aggarwal, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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