



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

APPELLANT: Shripal Mehta  
DOCKET NO.: 21-01487.001-R-1  
PARCEL NO.: 07-10-311-012

The parties of record before the Property Tax Appeal Board are Shripal Mehta, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$17,842  
**IMPR.:** \$126,143  
**TOTAL:** \$143,985

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 2-story dwelling of wood siding exterior construction with 3,933 square feet of living area. The dwelling was built in 2002. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 536 square foot garage. The property has an approximately 11,230 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, one of which is located within the same assessment neighborhood code as the subject property. The comparables are located from 0.30 of a mile to 2.93 miles from the subject. The properties have sites that range in size from 12,390 to 14,810 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,461 to 3,973 square feet of living

area. The homes were built in either 1999 or 2002. Each dwelling has a basement with two having finished area,<sup>1</sup> central air conditioning, one fireplace, and a garage ranging in size from 476 to 703 square feet of building area. The properties sold in January and November 2020 for prices ranging from \$381,500 to \$450,000 or from \$105.15 to \$113.26 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced total assessment of \$143,985 which would reflect a market value of \$431,998 or \$109.84 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,975. The subject's assessment reflects a market value of \$460,075 or \$116.98 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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, two of which are located within the same assessment neighborhood code as the subject property. The comparables are located within 0.53 of mile from the subject. Board of review comparable #1 is the same property as the appellant's comparable #1. The properties have sites that range in size from 12,170 to 15,020 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,366 to 3,973 square feet of living area. The homes were built from 1988 to 2002. Each dwelling has a basement with two having finished area, central air conditioning, one fireplace, and a garage ranging in size from 400 to 476 square feet of building area. The comparables sold from February 2019 to February 2021 for prices ranging from \$239,000 to \$450,000 or from \$101.01 to \$146.42 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #3 as well as board of review comparables #2, #3, and #4 due to location, age, and/or dwelling size differences when compared to the subject property. Additionally, board of review comparables #2 and #4 have 2019 sale dates that are less proximate in time to the subject's assessment date at issue than other comparables in this record.

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<sup>1</sup> The appellant provided a Multiple Service Listing datasheet for comparable #1 which disclosed it has a basement with finished area and was updated. This comparable is the same property as board of review comparable #1.

The Board finds the best evidence of market value to be the appellant's comparable sale #1/board of review comparable #1 and the appellant's comparable #2. These two comparables sold proximate in time to the subject's January 1, 2021 assessment date and are similar to the subject in location, age, dwelling size, and some features. However, both comparables have basement finish, unlike the subject, suggesting downward adjustments to them for this difference would be necessary to make them more equivalent to the subject. The properties sold in January and November 2020 for prices of \$450,000 and \$381,500 or of \$113.26 and \$110.23 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$460,075 or \$116.98 per square foot of living area, land included, which falls above the two best comparable sales in this record and is excessive. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant proved by a preponderance of the evidence that a reduction in the subject's assessment commensurate with the appellant's request is 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:

November 21, 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

Shripal Mehta, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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