



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

APPELLANT: Jitendra Patel  
DOCKET NO.: 21-03984.001-R-1  
PARCEL NO.: 11-22-206-013

The parties of record before the Property Tax Appeal Board are Jitendra Patel, 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:** \$71,221  
**IMPR.:** \$193,811  
**TOTAL:** \$265,032

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 two-story dwelling of brick and wood siding exterior construction with 4,029 square feet of living area. The dwelling was constructed in 1996 and has a reported effective age of 1997. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 672 square foot garage. The property has a 20,169 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 appellant submitted information on three comparable sales located in the subject's neighborhood code and within .30 of a mile from the subject. In a brief, the appellant noted one comparable has two additional bath fixtures over the subject's bath fixture count and each of the comparables has a larger garage than the subject. The comparable parcels range in size from 20,402 to 23,981 square feet of land area and are each improved with a two-story dwelling of frame and brick

exterior construction. The homes were built in either 1996 or 1997 and range in size from 3,908 to 4,089 square feet of living area. Each dwelling has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 759 to 843 square feet of building area. The comparables sold from June 2019 to December 2020 for prices ranging from \$688,000 to \$805,000 or from \$168.26 to \$205.99 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$233,659 which would reflect a market value of \$701,047 or \$174.00 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 \$265,032. The subject's assessment reflects a market value of \$797,089 or \$197.84 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 located in the subject's neighborhood code and within .37 of a mile from the subject. The comparable parcels range in size from 23,090 to 28,520 square feet of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built in either 1997 or 1998, with comparable #1 having a reported effective age of 1998. The dwellings range in size from 3,586 to 4,250 square feet of living area. Each dwelling has a basement, central air conditioning, one to four fireplaces and a garage ranging in size from 748 to 927 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from January 2020 to November 2021 for prices ranging from \$740,000 to \$890,000 or from \$180.22 to \$211.14 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales located in relatively close proximity to the subject and with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which sold in June 2019, a date more remote in time to the valuation date at issue of January 1, 2021, than other sales in the record. The Board has given reduced weight to board of review comparable #1 which has an inground swimming pool which is not a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2, #3 and #4. These most similar comparables sold from January 2020 to November 2021 for prices ranging from \$688,000 to \$800,000 or from \$168.25 to \$211.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$797,089 or \$197.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, the Board finds 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:

December 19, 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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APPELLANT

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COUNTY

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