



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

APPELLANT: Viraj Patel  
DOCKET NO.: 21-04169.001-R-1  
PARCEL NO.: 06-29-222-003

The parties of record before the Property Tax Appeal Board are Viraj Patel, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$8,849  
**IMPR.:** \$52,177  
**TOTAL:** \$61,026

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 vinyl siding exterior construction with 1,764 square feet of living area. The dwelling was constructed in 1993. Features of the home include a crawl space foundation, 2½ bathrooms, central air conditioning and a 360 square foot garage. The property has an approximately 6,610 square foot site and is located in Round Lake Park, Avon 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 from 0.09 of a mile to 1.14 miles from the subject property. The comparables have sites that range in size from 4,199 to 6,887 square feet of land area and are improved with two-story dwellings ranging in size from 1,474 to 1,984 square feet of living area. The dwellings were built from 1992 to 2004. Comparables #1 and #3 are reported to have no basement and comparable #2 has a basement

with finished area.<sup>1</sup> Each dwelling has 1½ bathrooms and a garage ranging in size from 360 to 600 square feet of building area. Two homes have central air conditioning. The properties sold from January 2020 to March 2021 for prices ranging from \$125,000 to \$225,000 or from \$84.80 to \$127.55 per square foot of living area, land included.

The appellant also submitted Multiple Listing Service (MLS) sheets for its comparables #2 and #3 which disclosed comparable #2 has a basement with finished area and that both of these properties were updated in 2019 and 2017, respectively. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$54,679 which reflects a market value of \$164,053 or \$93.00 per square foot of living area, land included, 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 \$61,026. The subject's assessment reflects a market value of \$183,537 or \$104.05 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 five comparable sales located within 0.24 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 6,890 to 10,190 square feet of land area and are improved with one-story<sup>2</sup> or two-story dwellings of vinyl siding exterior construction that range in size from 1,554 to 1,996 square feet of living area. The homes were built from 1991 to 1993. Three comparables have a basement and two comparables have a crawl space foundation. Each dwelling has from 1½ to 2½ bathrooms and a garage ranging in size from 360 to 640 square feet of building area. Three homes each have central air conditioning and one home has a fireplace. The properties sold from January 2020 to December 2021 for prices ranging from \$184,900 to \$260,000 or from \$118.98 to \$147.40 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #2 which

---

<sup>1</sup> The Board finds appellant comparable #2 has a basement with finished area as disclosed in the Multiple Listing Service sheet submitted by the appellant.

<sup>2</sup> Board of review comparable #3 has ground floor area of 484 square feet with above ground area of 1,730 square feet, suggesting this dwelling is part two-story.

are located greater than one mile from the subject and/or include a finished basement in contrast to the subject's crawl space foundation. The Board gives less weight to board of review comparables #2, #3 and #5 which have basement foundations unlike the subject property.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables #1 and #4, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. Although these two best comparables have one fewer full bathroom when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. The two best comparables sold in March and September 2021 for prices of \$185,000 and \$225,000 or for \$119.05 and \$127.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,537 or \$104.05 per square foot of living area, including land, which falls below the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's 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: January 16, 2024



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

Viraj Patel, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 2  
Hawthorn Woods, IL 60047

COUNTY

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