



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

APPELLANT: Sanjay Patel  
DOCKET NO.: 21-04192.001-R-1  
PARCEL NO.: 07-06-309-001

The parties of record before the Property Tax Appeal Board are Sanjay 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:** \$23,012  
**IMPR.:** \$102,184  
**TOTAL:** \$125,196

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 wood siding exterior construction with 3,230 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace and a 600 square foot garage. The property has an approximately 13,120 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.41 of a mile from the subject property. The comparables have sites that range in size from 12,197 to 13,504 square feet of land area and are improved with two-story dwellings of wood frame exterior construction

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<sup>1</sup> The Board finds the best description of the subject's basement was found in its property record card, submitted by the board of review and not refuted by the appellant.

ranging in size from 3,168 to 3,615 square feet of living area. The dwellings were built from 1996 to 2000. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with 620 or 630 square feet of building area. The properties sold from July 2020 to March 2021 for prices ranging from \$362,500 to \$387,000 or from \$107.05 to \$115.21 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$119,498 which reflects a market value of \$358,530 or \$111.00 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 \$125,196. The subject's assessment reflects a market value of \$376,529 or \$116.57 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 0.35 of a mile from the subject property. The comparables have sites that range in size from 10,800 to 13,500 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,039 to 3,433 square feet of living area. The homes were built from 1997 to 2000. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 619 to 765 square feet of building area. Comparable #2 has an inground swimming pool. The properties sold from August 2020 to November 2021 for prices ranging from \$405,000 to \$465,000 or from \$126.33 to \$145.11 per square foot of living area, land included.

The board of review also submitted a copy of the Multiple Listing Service (MLS) sheet for the August 2018 sale of the subject property for a price of \$385,000 which was also disclosed in the board of review's grid analysis. 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 parties submitted nine comparable sales and the board of review also submitted evidence of a 2018 sale of the subject property for the Board's consideration. The Board gives less weight to appellant comparable #1 which is less similar in dwelling size when compared to the subject and other properties in the record. The Board gives less weight to board of review comparable #2 which has an inground swimming pool, not a feature of the subject. The Board also gives little weight to the August 2018 sale of the subject which occurred more than 24 months prior to the January 1, 2021 assessment date at issue.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #4 along with board of review comparables #1, #3, #4 and #5 which are more similar to the subject in location, age, dwelling size and other features, but present varying degrees of similarity to the subject in basement finish. These best comparables sold from July 2020 to November 2021 for prices ranging from \$362,500 to \$465,000 or from \$111.01 to \$145.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$376,529 or \$116.57 per square foot of living area, including land, which falls within the range established by the 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.

As a final note, the Board finds the market value for the subject based on its total assessment falls below the subject's August 2018 sale price of \$385,000 which undermines the appellant's overvaluation argument.

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

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