



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

APPELLANT: Devender Singh  
DOCKET NO.: 21-04480.001-R-1  
PARCEL NO.: 06-05-301-060

The parties of record before the Property Tax Appeal Board are Devender Singh, 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:** \$17,243  
**IMPR.:** \$95,833  
**TOTAL:** \$113,076

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 is improved with a part two-story and part one-story dwelling of wood siding exterior construction containing 3,889 square feet of living area. The dwelling was constructed in 2014 but has an effective year built of 2015. Features of the home include an unfinished basement, central air conditioning, 3.5 bathrooms, one fireplace and an attached garage with 851 square feet of building area. The property has a 10,180 square foot site and is in Lake Villa, Lake Villa Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings of wood frame construction that range in size from 3,764 to 4,061 square feet of living area. The homes were built from 2006 to 2011. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size

from 600 to 714 square feet of building area. Nine of the comparables have one fireplace. Ten of the comparables have 2.5 bathrooms, one comparable has 3 bathrooms, and one comparable has 3.5 bathrooms. These properties have the same assessment neighborhood code as the subject and are located from .09 to .35 miles from the subject property. These properties have improvement assessments ranging from \$80,281 to \$97,001 or from \$19.77 to \$24.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$92,422.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,076. The subject property has an improvement assessment of \$95,833 or \$24.64 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with part two-story and part one-story dwellings of wood siding exterior construction ranging in size from 3,706 to 4,061 square feet of living area. The homes were built from 2006 to 2009. Each comparable has a full unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 600 to 670 square feet of building area. Four comparables have 2.5 bathrooms and one comparable has 3.5 bathrooms. Comparable #2 also has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from .10 to .30 miles from the subject. Their improvement assessments range from \$95,220 to \$99,358 or from \$24.36 to \$26.59 per square foot of living area.

### **Conclusion of Law**

The appellant 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 information on seventeen comparables improved with dwellings that are similar to the subject in location, style, and size. The comparables are generally similar to the subject in features with the exception each has a smaller garage than the subject property, three comparables have no fireplace whereas the subject has one fireplace, and fifteen comparables have ½ or 1 fewer bathrooms than the subject property. Additionally, the comparables are improved with dwellings that are slightly older than the subject home. The Board finds each comparable would require an upward adjustment due to age, due to their smaller garages, three would require an additional upward adjustment due to the lack of a fireplace, and fifteen would require upward adjustments due to fewer bathrooms than the subject. Of the comparables provided by the parties, the Board gives little weight to appellant's comparable #12 as the assessment appears to be an outlier in relation to the other comparables provided by the parties. The Board gives little weight to board of review comparable #2 as this property has an inground swimming pool, a feature the subject does not have. The remaining comparables have

improvement assessments that range from \$89,713 to \$98,511 or from \$23.11 to \$26.59 per square foot of living area. The subject's improvement assessment of \$95,833 or \$24.64 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the necessary adjustments to the comparables for differences from the subject property, 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: October 17, 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

Devender Singh, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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