



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

APPELLANT: Ansuman Pahari
DOCKET NO.: 21-04968.001-R-1
PARCEL NO.: 15-07-402-003

The parties of record before the Property Tax Appeal Board are Ansuman Pahari, 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: \$36,558
IMPR.: \$137,291
TOTAL: \$173,849

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 frame exterior construction with 2,858 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walkout-style basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has an 80,586 square foot site and is located in Long Grove, Vernon 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 Long Grove and from .51 of a mile to 3.92-miles from the subject. As part of a brief, counsel asserted there were no like kind sales in the subject's neighborhood and the comparables presented have higher land values than the subject and larger basements and garages than the subject. The comparable parcels range from 16,552 to 102,802 square feet of land area and are improved with two-story

dwellings of frame or brick and frame exterior construction. The homes were built from 1990 to 2006 and range in size from 3,051 to 3,370 square feet of living area. Each dwelling has a basement, one of which has finished area. Features include central air conditioning and a garage ranging in size from 576 to 740 square feet of building area. Two of the homes each have one and two fireplaces, respectively. The comparables sold from September 2020 to January 2021 for prices ranging from \$500,000 to \$595,000 or from \$148.37 to \$195.02 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$143,838 which would reflect a market value of \$431,557 or \$151.00 per square foot of living area, including land, when using 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 \$173,849. The subject's assessment reflects a market value of \$522,854 or \$182.94 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 a memorandum and information on three comparable sales located in Long Grove. In the memorandum, the board of review reported that there were no appropriate comparable sales in the subject's assessment neighborhood, but the sales submitted by the board of review are within .5 of a mile from the subject as compared to those the appellant submitted which are much farther away. The board of review comparables consist of parcels ranging in size from 47,920 to 196,890 square feet of land area which are improved with either a 1.5-story or a 2-story dwelling of wood siding or brick exterior construction. The homes were built in either 1987 or 1989 and range in size from 3,043 to 3,514 square feet of living area. Each comparable has a basement, one of which is a walkout-style and one of which has finished area. Features of the homes include central air conditioning, two or three fireplaces and a garage ranging in size from 858 to 943 square feet of building area. Comparables #2 and #3 each have an including swimming pool. The comparables sold from March 2020 to June 2021 for prices ranging from \$560,000 to \$650,000 or from \$184.03 to \$189.63 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 agreed that there were no sales of similar home in the subject's immediate neighborhood. Both parties submitted a total of six sales of comparables with varying degrees of

similarity to the subject to support their respective positions before the Property Tax Appeal Board. The comparables require adjustments for differences in age, dwelling size, basement type, finished basement and/or pool amenity when compared to the subject.

While none of the comparables are particularly similar to the subject, the six comparables in the record sold from March 2020 to June 2021 for prices ranging from \$500,000 to \$650,000 or from \$148.37 to \$195.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$522,854 or \$182.94 per square foot of living area, including land, which is within the range established by the comparable sales in this record and appears to be supported on this record. Based on this evidence and after considering adjustments to the comparables 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:

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

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