



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

APPELLANT: Gaurav Jolota
DOCKET NO.: 22-00124.001-R-1
PARCEL NO.: 11-11-403-007

The parties of record before the Property Tax Appeal Board are Gaurav Jolota, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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: \$73,492
IMPR.: \$141,914
TOTAL: \$215,406

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 2022 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 3,204 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout-style basement, central air conditioning, a fireplace and a 723 square foot garage. The property has a 57,782 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. No dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on five equity comparables. The comparables are each located in the same neighborhood code as the subject and within .27 of a mile from the subject. For “style” the subject and three comparables are “67” whereas appellant’s comparables #4 and #5 are each “65.” The comparables each consist of two-story dwellings of frame or frame with

brick exterior construction that were built between 1951 and 2004. The three oldest homes have reported effective ages of either 2005 or 1990. The dwellings range in size from 2,926 to 4,312 square feet of living area. Each home has a basement, central air conditioning and one or two fireplaces. Comparable #3 has both an attached and a detached garage of 400 and 435 square feet of building area, respectively. The remaining four comparables have a garage ranging in size from 575 to 1,090 square feet of building area. Comparable #5 also has a 262 square foot gazebo. The comparables have improvement assessments ranging from \$71,772 to \$177,113 or from \$23.34 to \$41.59 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$112,140 or \$35.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,406. The subject property has an improvement assessment of \$141,914 or \$44.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, where board of review comparables #1, #3 and #4 are the same properties as appellant's comparables #1, #2 and #3, respectively. On the grid analysis, the board of review noted that the subject falls within the range of "all style 67 homes." The new suggested comparable #2 is located in the subject's neighborhood code and .52 of a mile from the subject. The two-story frame with brick exterior constructed dwelling was built in 2006 and contains 3,406 square feet of living area. Features include a basement, central air conditioning, a fireplace and a 630 square foot garage. The property has an improvement assessment of \$163,033 or \$47.87 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #5 which lack newer effective ages when compared to the subject dwelling and differ in "style." The Board has given reduced weight to appellant's comparable #1/board of review comparable #1 and appellant's comparable #3/board of review comparable #4 due to their larger dwellings sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2/board of review comparable #3 and board of review comparable #2 as these homes are similar in location, age/effective age, dwelling size and some other features when compared to the subject. These comparables have improvement assessments of \$114,333 and \$163,033 or of \$39.07 and \$47.87 per square foot of living area, respectively. The subject's improvement assessment of \$141,914 or \$44.29 per square foot of living area is bracketed by the best two comparables in this record. Based on this record after considering adjustments to the best comparables for differences when compared to the subject, 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: March 26, 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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