



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

APPELLANT: Devender Singh
DOCKET NO.: 22-01810.001-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 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: \$18,562
IMPR.: \$103,164
TOTAL: \$121,726

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 is improved with a 2-story dwelling of wood siding exterior construction with 3,889 square feet of living area. The dwelling was built in 2014 but has an effective age 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 an approximately 10,179 square foot site and is located 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 located in the subject's assessment neighborhood code and within 0.39 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood frame exterior construction ranging in size from 3,901 to 4,282 square feet of living area. The homes

were built from 2006 to 2008. The appellant reported that each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 600 to 755 square feet of building area. Eleven comparables each have one fireplace. Eleven of the comparables each have 2.5 bathrooms and one comparable has 3.5 bathrooms. These properties have improvement assessments ranging from \$86,422 to \$108,500 or from \$20.66 to \$25.34 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$97,847 or \$25.16 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 \$121,726. The subject property has an improvement assessment of \$103,164 or \$26.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located in the subject's assessment neighborhood code and within 0.30 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,710 to 3,996 square feet of living area. The homes were built from 2006 to 2008. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 600 to 662 square feet of building area. Five comparables each have 2.5 bathrooms, two comparables each have 3.5 bathrooms, and one comparable has 4.0 bathrooms. These properties have improvement assessments ranging from \$99,750 to \$105,281 or from \$25.94 to \$28.30 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 twenty comparables improved with dwellings that are similar to the subject in location and dwelling size with varying degrees of similarity in other features. The comparables are generally similar to the subject in features with the exception each has a smaller garage than the subject property, one comparable has no fireplace whereas the subject has one fireplace, and sixteen 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 these comparables would require appropriate upward adjustments for the aforementioned differences due to age, garage size, fireplace amenity, and/or bathroom count when compared to the subject; thus, making them more equivalent to the subject. Conversely, one comparable has a ½ bathroom more than the subject suggesting a downward adjustment for this difference would be necessary to make it more equivalent to the subject. The parties' comparables have improvement assessments that range from \$86,422 to \$105,281 or from \$21.28 to \$28.30 per square foot of living area. The subject's improvement assessment of

\$103,164 or \$26.53 per square foot of living area falls within the range established by the 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:

April 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

Devender Singh, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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