



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

APPELLANT: Sanjay Patel  
DOCKET NO.: 22-01829.001-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 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:** \$23,974  
**IMPR.:** \$106,455  
**TOTAL:** \$130,429

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 2-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 13,123 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the subject's assessment neighborhood code and within 0.41 of a mile from the subject property. The comparables are improved with 2-story dwellings

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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 homes were built from 1996 to 2000. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, and a garage with either 620 or 630 square feet of building area. The comparables have improvement assessments that range from \$98,112 to \$109,345 or from \$30.23 to \$32.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$99,791 or \$30.90 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 \$130,429. The subject property has an improvement assessment of \$106,455 or \$32.96 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 that are located in the subject's assessment neighborhood code and within 0.22 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,206 to 3,286 square feet of living area. The homes were built from 1998 to 2001. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage with either 600 or 660 square feet of building area. The comparables have improvement assessments that range from \$108,797 to \$113,778 or from \$33.11 to \$35.40 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #4 which are reported to lack basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, and #5 which are similar to the subject in location, design, age, dwelling size, basement finish, and other features. The three remaining comparables have improvement assessments that range from \$109,204 to \$113,778 or from \$34.06 to \$35.40 per square foot of living area. The subject's improvement assessment of \$106,455 or \$32.96 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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:

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

Sanjay Patel, 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