



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

APPELLANT: Shashank Kapoor
DOCKET NO.: 22-02457.001-R-1
PARCEL NO.: 10-13-303-017

The parties of record before the Property Tax Appeal Board are Shashank Kapoor, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$20,165
IMPR.: \$101,905
TOTAL: \$122,070

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 vinyl siding exterior construction with 2,534 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with 1,077 square feet of finished area,¹ central air conditioning, a fireplace, a 153 square foot enclosed front porch, and a 420 square foot garage. The property has an approximately 10,000 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of vinyl siding exterior construction ranging in

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

size from 2,658 to 2,752 square feet of living area. The dwellings were built from 1990 to 1994. Each home has a basement with 500 to 960 square feet of finished area,² central air conditioning, a fireplace, and a garage ranging in size from 420 to 483 square feet of building area. The comparables have improvement assessments ranging from \$82,372 to \$97,930 or from \$30.99 to \$35.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,070. The subject property has an improvement assessment of \$101,905 or \$40.22 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 located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of vinyl siding exterior construction with 2,496 or 2,534 square feet of living area. The dwellings were built from 1992 to 1997. Each home has a basement, two of which have 500 or 887 square feet of finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 580 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$96,812 to \$100,088 or from \$38.21 to \$39.50 per square foot of living area.

The board of review noted the subject has an English-style basement with a second kitchen and an enclosed porch based on its listing sheet from a 2016 sale of the subject.³ Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables #2 and #3 differ from the subject in basement finish and/or garage size.

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 record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which has a considerably lower improvement assessment than the other comparables in this record, suggesting this property may be an outlier. The Board also gives less weight to the board of review's comparables #2 and #3,

² Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

³ The Board finds these features of the subject were not refuted by the appellant in written rebuttal.

due to substantial differences from the subject in basement finish and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #8 and the board of review's comparables #1 and #4, which are similar to the subject in dwelling size, age, location, and features, although these comparables have smaller finished basement area than the subject and none have a second kitchen or an enclosed porch, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$91,440 to \$98,356 or from \$34.40 to \$38.81 per square foot of living area. The subject's improvement assessment of \$101,905 or \$40.22 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as finished basement area and second kitchen and enclosed porch amenities. Based on this record, 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: February 20, 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

Shashank Kapoor, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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