



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

APPELLANT: Ekta Sirohi
DOCKET NO.: 23-01281.001-R-1
PARCEL NO.: 14-34-202-030

The parties of record before the Property Tax Appeal Board are Ekta Sirohi, 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: \$43,038
IMPR.: \$318,976
TOTAL: \$362,014

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 2023 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 1-story dwelling of brick exterior construction with 5,468 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a walk-out basement, central air conditioning, four fireplaces and a garage containing 1,052 square feet of building area. The property has an approximately 54,143 square foot site and is located in Kildeer, Ela 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 that are located from .42 of a mile to 1.41 miles from the subject, two of which have the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 43,743 to 58,448 square feet of land area. The appellant reported the comparables are improved with 1-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,593 to 4,685 square feet of living area. The dwellings are either 47 or 48 years old. The comparables each have a basement, one of which of look-out design. Each comparable has central air conditioning, one or

three fireplaces and a garage ranging in size from 936 to 1,247 square feet of building area. The comparables sold from July 2021 to May 2023 for prices ranging from \$540,000 to \$802,500 or from \$150.29 to \$176.84 per square foot of living area, including land. 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 \$362,014. The subject's assessment reflects a market value of \$1,086,151 or \$198.64 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located from 1.44 to 1.6 miles from the subject, none of which have the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 40,090 to 80,546 square feet of land area. The board of review reported the comparables are improved with 1-story dwellings of frame, brick of brick with frame exterior construction ranging in size from 3,913 to 4,644 square feet of living area. The dwellings were built from 1968 to 1990. The comparables each have an unfinished basement. Each comparable has central air conditioning, either one or two fireplaces and a garage ranging in size from 675 to 1,008 square feet of building area. The comparables sold from May 2022 to October 2023 for prices ranging from \$800,000 to \$910,000 or from \$185.06 to \$232.56 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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 record contains six suggested comparable sales for the Board's consideration, none of which are truly similar to the subject. The Board finds the appellant's comparables are considerably older than the subject and each comparable is from 14% to 34% smaller than the subject. The Boards finds the board of review comparables are older than the subject and each comparable is from 15% to 28% smaller than the subject. Additionally, four of the six comparables are located more than a mile away from the subject and board of review comparable #2 has a considerably larger site size. These differences suggest adjustments would be necessary to make the comparables more equivalent to the subject. None the less, the Board has given less weight to appellant's comparables #1 and #3 which have sale dates that occurred in 2021, less proximate to the assessment at issue than the remaining comparables in the record. The four remaining

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published table 3 with the figures for tax year 2023.

comparables sold from May 2022 to October 2023 for prices ranging from \$800,000 to \$910,000 or from \$171.29 to \$232.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,086,151 or \$198.64 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a price per square foot basis but is greater than the range on an overall market value, which appears to be logical given the subjects younger age and larger dwelling size. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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 19, 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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