



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

APPELLANT: Rahul Deshmukh
DOCKET NO.: 23-02593.001-R-1
PARCEL NO.: 11-32-211-002

The parties of record before the Property Tax Appeal Board are Rahul Deshmukh, the appellant; 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: \$60,095
IMPR.: \$187,033
TOTAL: \$247,128

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.

Preliminary Matter

This appeal was filed on February 7, 2024 by the appellant using the Board's Electronic Filing Portal (86 Ill. Admin. Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further.

Findings of Fact

The subject property consists of a 2-story dwelling of brick with frame exterior construction with 3,730 square feet of living area. The home was built in 1999. Features include a walkout basement, 4 bathrooms, central air conditioning, 2 fireplaces, and a 723 square foot garage. The property has 12,062 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. As part of the overvaluation argument, the appellant completed Section IV of the residential appeal petition disclosing the subject was purchased on November 30, 2019 for a price of \$605,000 by the seller, Laureen Segail. The appellant indicated the sale was not between related parties, the property was advertised in a multiple listing for 1 year, the sale was not due to foreclosure or by contract for deed, and the property was occupied on March 1, 2020. The appellant did not present any documentary evidence to support the sale of the subject property.

In support of these arguments, the appellant submitted information on four comparables that are located from 0.08 to 0.24 of a mile from the subject. The properties have sites that range in size from 10,662 to 16,658 square feet of land area that are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,195 to 3,697 square feet of living area. The homes were built in 1998 or 2002. Each dwelling has a basement, 2 or 3 bathrooms, central air conditioning, one fireplace, and from a 441 to a 725 square foot garage. The comparables have land assessments that range from \$52,256 to \$55,569 or from \$3.22 to \$5.21 per square foot of land area. The comparables have improvement assessments that range from \$147,324 to \$177,019 or from \$40.37 to \$49.50 per square foot of living area. The comparables sold from October 2021 to June 2022 for prices ranging from \$599,900 to \$672,500 or from \$164.40 to \$210.49 per square foot of living area, land included.

Based on the evidence, the appellant requested a reduction in the subject's land assessment to \$56,661 and the improvement assessment to \$158,318. The appellant requested a reduction in the subject's total assessment of \$214,979, which would reflect an estimated market value of \$645,002 or \$172.92 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,128. The subject's assessment reflects a market value of \$741,458 or \$198.78 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ The subject has a land assessment of \$60,095 or \$4.98 per square foot of land area and an improvement assessment of \$187,033 or \$50.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on eight comparable that are located from 0.016 to 0.394 of a mile from the subject. For ease of reference the second grid analysis will be renumbered as comparables #5 through #8, consecutively. The eight comparables have sites that range in size from 12,086 to 15,222 square feet of land area, where comparable #7 is a vacant parcel. The seven comparables with improvements consist of 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,162 to 4,093 square feet of living area. The homes were built in 1998 or 2023. These seven comparables have basements, from 3 to 4½

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 yet to publish figures for tax year 2023.

bathrooms, central air conditioning, 1 or 2 fireplaces, and from a 638 to an 860 square foot garage. Comparables #1 through #6 and #8 are improved parcels with land assessments that range from \$38,656 to \$60,095 or from \$2.56 to \$4.97 per square foot of land area. Comparable #7 is a vacant/unimproved parcel that sold in November 2023 for \$300,000 and has a land assessment of \$59,288. Comparables #1 through #4, #6 and #8 have improvement assessments that range from \$152,199 to \$194,225 or from \$44.57 to \$51.24 per square foot of living area.² Comparables #1 through #5 sold from May to November 2023 for prices ranging from \$690,900 to \$1,314,464 or from \$207.77 to \$344.55 per square foot of living area, land included.

Conclusion of Law

The appellant contends, in part, that 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 parties submitted a total of nine suggested comparable sales of improved properties for the Board's consideration, as well as a vacant land sale and the sale of the subject property. The Board gives less weight to the sale of the subject property that sold in December 2019, more than three years prior to the January 1, 2023 assessment date at issue. The Board has given less weight to board of review comparable #7 which is vacant parcel, unlike the subject. The Board has also given less weight to the appellant's comparables #1 and #2 that sold in October or November 2021 and thus are less likely to reflect the market value of the subject as of the assessment date than the other comparables in the record. In addition, the Board has given reduced weight to the appellant's comparable #4 as well as board of review comparables #1, #3 and #5 due to differences in their lot size, dwelling size and/or considerably newer age when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparables #2 and #4 which sold more proximate in time to the January 1, 2023 assessment date at issue. These comparables are also relatively similar to the subject in location, lot size, dwelling size, age, and some features. However, appellant's comparable #3 and board of review comparable #4 have somewhat smaller dwelling sizes and a fewer number of bathrooms when compared to the subject suggesting upward adjustments would be required to make them more equivalent to the subject. The board of review comparable #2 has a somewhat larger dwelling size and an extra ½ bathroom suggesting downward adjustments would be required to make it more equivalent to the subject. In addition, each of the three comparables require upward adjustments for smaller garage capacity and/or fewer number of fireplaces. These three comparables sold from March 2022 to May 2023 for prices ranging from \$672,500 to \$893,000 or from \$181.90 to \$218.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$741,458 or \$198.78 per square foot of living

² No improvement assessment was provided from comparable #5, although the board of review described the parcel with new construction for the 2023 tax year.

area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

Additionally, the appellant contends, in part, assessment inequity as another 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.

With respect to the improvement inequity argument, the parties submitted a total of ten comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4 and board of review comparable #6 which differ from the subject in dwelling size or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 as well as the board of review comparables #1, #2, #3, #4 and #8 which are relatively similar to the subject in location, dwelling size, age, and some features, but still require adjustments for differences in features when compared to the subject. The board of review comparables #1 and #2 have somewhat larger dwelling sizes and require downward adjustments for an extra ½ bathroom and upward adjustment for an additional fireplace and/or smaller garage capacity. Conversely, the parties five remaining comparables have somewhat smaller dwellings and require upward adjustments for fewer number of bathrooms, an additional fireplace, and/or smaller garage capacity, excluding comparable #4 that has a larger garage capacity. These seven equity comparables have improvement assessments ranging from \$147,324 to \$194,225 or from \$40.37 to \$51.24 per square foot of living area. The subject's improvement assessment of \$187,033 or \$50.14 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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 on this basis.

With respect to the subject's land inequity argument, the parties submitted a total of twelve comparables for the Board's consideration, eleven of which are identified as improved residential parcels, like the subject. The Board has given less weight to the board of review comparable #7 as it is an unimproved parcel, unlike the subject's improved parcel. In addition, the Board has given reduced weight to the appellant's comparables #1, #3 and #4 as well as the board of review comparables #1, #3 and #6 which are less similar in lot size to the subject than the parties' five remaining comparables. The Board finds the appellant's comparable #2 and the board of comparables #2, #4, #5 and #8 are more similar in lot size to the subject parcel. These five comparables have land assessments that range from \$48,852 to \$60,095 or from \$4.02 to \$4.97 per square foot of land area. The subject has a land assessment of \$60,095 or \$4.98 per

square foot of land area, which is identical to two of the five best comparables on an overall land assessment basis and slightly above the range on a per-square-foot basis. Therefore, based on this record, the Board finds no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

In conclusion, the Board finds that no change in the subject's assessment is warranted based upon grounds of overvaluation or assessment inequity.

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 18, 2025



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

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