FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Magan Patel
DOCKET NO.: 25-01335.001-R-1
PARCEL NO.: 07-10-103-025

The parties of record before the Property Tax Appeal Board are Magan Patel, the appellant, by Andrew J. Rukavina, attorney-at-law of The Tax Appeal Company in Mundelein; 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:	$28,090
IMPR.:	$168,146
TOTAL:	$196,236

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 2025 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 two-story dwelling with a wood siding exterior construction that contains 3,461 square feet of living area. The dwelling was constructed in 1999 and is approximately 26 years old. Features of the property include a 1,783 square foot basement with 1,335 square feet of finished area, central air conditioning, one fireplace, 4½ bathrooms and an attached garage with 483 square feet of building area. The property has a 14,880 square foot site located in Gurnee, Warren 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 improved with two-story dwellings of wood siding exterior construction that have either 3,173 or 3,461 square feet of living area. Each home was built in 1999. The comparables have full basements with one being a walk-out design with 1,070 square feet of finished area. Each comparable has central air conditioning, one

fireplace, 2½ or 4½ bathrooms and a garage with either 672 or 703 square feet of building area. These properties have sites ranging in size from 12,650 to 18,960 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .05 to .19 of a mile from the subject property. The sales occurred from May 2023 to September 2024 for prices ranging from $480,000 to $580,000 or from $144.47 to $167.58 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $174,509.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $196,236. The subject's assessment reflects a market value of $588,767 or $170.11 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #2 being a duplicate of appellant's comparable sale #3. The comparables are improved with two-story dwellings of wood siding exterior construction that have either 3,173 or 3,461 square feet of living area. Each home was built in 1999. These properties have basements with either 1,670 or 1,783 square feet of basement area with one comparable having 1,070 square feet of finished basement area. Each comparable has central air conditioning, one fireplace, a garage with 672 or 703 square feet of building area, and 2½, 3½ or 4½ bathrooms. These properties have sites with from 13,822 to 16,662 square feet of land. The comparables have the same neighborhood code as the subject and are located from .04 to .35 of a mile from the subject property. The sales occurred in September 2023 of June 2024 for prices ranging from $540,000 to $600,000 or from $167.58 to $173.36 per square foot of living area, including land. As supportive documentation the board of review provided copies of photographs of the subject and the comparables as well as copies of the property record cards for the subject property and the comparables.

The board of review also submitted a written statement from the Warren Township Assessor explaining the subject property has been currently listed on the Multiple Listing Service (MLS) for a price of $699,900 or $202.22 per square foot of living area. To support this statement the board of review submitted a copy of the MLS listing sheet for the subject disclosing the property was listed for sale on May 2, 2026, for a price of $699,900.

The township assessor also critiqued the appellant's comparable sales asserting that appellant's comparables #1 and #2 have fewer bathrooms than the subject and lack finished basement area, which is a feature of the subject property. The assessor acknowledged appellant's comparable sale #3 was also used by the board of review as its comparable #2 and the property has less finished basement area than the subject.

The appellant's counsel also submitted rebuttal evidence. Counsel asserted the property is not on the market for sale in the 2026 tax year but did not explain the copy of the MLS listing of the subject submitted by the board of review. Counsel further stated that board of review comparable #1 is a fully updated home as per the MLS. The appellant's attorney asserted board of review comparable #2 has a larger garage than the subject. He further stated the home had been upgraded in 2020 with a new roof, updated kitchen, fixtures, quartz counters, appliances, sump pump, new flooring in the house, new basement carpet, new kitchen in basement including appliances, and the entire home was painted; in 2021 the property received a new fence, a new

multi layered deck, railings, and new stair banisters; and in 2022 the home received a hospital grade purification system and powder room renovations. The appellant's attorney contends board of review comparable #3 is the largest model in the neighborhood that is situated on a prime cul-de-sac location and has been renovated and updated with a farmhouse feel, new lighting throughout and meticulously maintained by the original owners.

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 parties submitted information on five comparable sales with one being common to both parties. The comparables are similar to the subject property in location, age, and style. The Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparable #2, which includes the duplicate sale submitted by the parties, because these properties sold in 2023, less proximate in time to the assessment date at issue than the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1 and #3 that are improved with two-story dwellings of wood siding exterior construction with 3,173 or 3,461 square feet of living area. Each comparable has one or two fewer bathrooms than the subject and lacks finished basement area, which is a feature of the subject, necessitating upward adjustments to make the comparables more equivalent to the subject for these differences. Conversely, each comparable has a larger garage than the subject suggesting downward adjustments to the comparables for this difference would be appropriate. These three comparables sold in June and September 2024 for prices ranging from $500,000 to $600,000 or from $144.47 to $173.36 per square foot of living area, including land. The subject's assessment reflects a market value of $588,767 or $170.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gives less weight to the subject's May 2026 listing price of $699,900 as the property was placed on the market approximately 15 months after the assessment date at issue and the list price typically sets the upper limit of value. Based on this evidence, after considering the appropriate adjustments to the best comparables, the Board finds the subject's assessment reflects the property's market value 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:

C E R T I F I C A T I O N

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 17, 2026

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 9-215 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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