



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

APPELLANT: Ajit Kalra
DOCKET NO.: 16-03334.001-R-1
PARCEL NO.: 16-36-126-003

The parties of record before the Property Tax Appeal Board are Ajit Kalra, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$63,810
IMPR.: \$91,454
TOTAL: \$155,264

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 2016 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 one-story single-family dwelling of brick exterior construction. The dwelling was built in 1954 and contains 2,351 square feet of living area. Features of the home include a partial basement with a 182-square foot finished area; central air-conditioning; a fireplace; and a 288-square foot detached garage. The dwelling is situated on a 7,819-square foot site and located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .10 of a mile to 1.31 miles from the subject. The comparables consist of one, one and one-half story and three, one-story single-family dwellings of brick exterior construction that are situated on sites ranging from 9,242 to 23,684-square feet of land area. The dwellings were built between 1953 and 1959 and range in size from 2,623 to 2,932 square feet of living area. The comparables have full or partial

basements with finished areas; central air conditioning; one or two fireplaces; and attached garages ranging in size from 273 to 484 square feet of building area. The comparables sold from July 2014 to June 2016 for prices ranging from \$419,000 to \$644,000 or from \$155.88 to \$219.65 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$376,125 or \$155.99 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,264. The subject's assessment reflects a market value of approximately \$468,227 or \$199.16 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located from .49 to .763 of a mile from the subject. The comparables consist of one-story single-family dwellings of brick exterior construction situated on sites ranging from 9,113 to 19,943 square feet of land area. The homes were built from 1950 to 1963 and range in size from 2,178 to 2,585 square feet of living area. The comparables have partial basements, five with finished areas; central air conditioning; one or two fireplaces; and five of the comparables each have a garage ranging in size from 437 to 484 square feet of building area. The comparables sold from January 2014 to October 2016 for prices ranging from \$472,500 to \$672,500 or from \$183.00 to \$301.03 per square foot of living area, including land. Based on the foregoing 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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables #1, #2 and #3 as comparables #1 and #2's 2014 sales are dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date and comparable #3 is of one and one-half story design, dissimilar to the subject's one-story design. The Board gave less weight to board of review comparables #4 and #5. Comparable #4 appears to be an outlier as its sale price of \$672,500 is \$112,500 greater than the next highest sales price. Comparable #4's 2014 sale is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date; furthermore, it lacks a garage and finished basement area, inferior to the subject.

The Board finds that appellant's comparable #4 and board of review comparables #1, #2, #3, and #6, while having varying degrees of similarity to the subject, sold more proximate in time to the subject's January 1, 2016 assessment date. These comparables sold from January 2015 to October 2016 for prices ranging from \$419,000 to \$560,000 or from \$155.88 to \$257.12 per

square foot. The Board further finds that these comparables all have larger lots and larger basements with larger finished areas, when compared to the subject. The subject's assessment reflects an estimated market value of approximately \$468,227 or \$199.16, land included, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the subject's assessment is supported, and a reduction 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 13, 2019



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

Ajit Kalra, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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