



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

APPELLANT: Anil Aggarwal  
DOCKET NO.: 15-02035.001-R-2  
PARCEL NO.: 07-09-102-001

The parties of record before the Property Tax Appeal Board are Anil Aggarwal, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago; 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:** \$ 57,501  
**IMPR.:** \$485,469  
**TOTAL:** \$542,970

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 2015 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 three-story dwelling of brick exterior construction that has 8,435 square feet of living area. The dwelling was built in 2003. The dwelling features a 5,858 square foot basement with heated floors that has 4,800 square feet of finished area improved with a two fixture theatre room, dance floor, exercise room, game room, kitchenette, wet bar, bedroom and a bathroom. Other features include central air conditioning, four fireplaces, a 450 square foot swimming pool, tennis court, basketball court, additional wet bar, butler's pantry, spa, sauna, master bedroom kitchenette, high end outdoor kitchen with a ten-person breakfast bar and a 1,036 square foot heated garage with vaulted ceiling. The subject property is located in Warren Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted four

assessment comparables located within .34 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$213,278 to \$369,692 or from \$33.10 to \$36.46 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$542,970. The subject property has an improvement assessment of \$485,469 or \$57.55 per square foot of living area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .77 to 11.23 miles from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$306,345 to \$372,715 or from \$49.07 to \$51.42 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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.

The parties presented eight assessment comparables for the Board's consideration. Seven of the eight comparables were smaller in dwelling size than the subject; all the comparables had smaller basements, four of which were unfinished, inferior to the subject; and none of the comparables were reported to have the extensive amount of features as the subject. The comparables have improvement assessments ranging from \$213,278 to \$372,715 or from \$33.10 to \$51.42 per square foot of living area. The subject property has an improvement assessment of \$485,469 or \$57.55 per square foot of living area, which falls above the range established by the comparables in the record. After considering adjustments to the comparables for any differences when compared to the subject, such as dwelling size, inferior basement area and features, the Board finds the subject's higher improvement assessment is justified and no reduction 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.



Chairman



Member



Acting Member



Member



Acting 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: June 23, 2017



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 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 the subsequent year 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.

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.