



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

APPELLANT: Rajendra Kosgi
DOCKET NO.: 15-04085.001-R-1
PARCEL NO.: 15-16-104-004

The parties of record before the Property Tax Appeal Board are Rajendra Kosgi, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$39,571
IMPR.: \$159,236
TOTAL: \$198,807

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 is improved with a two-story dwelling with a wood siding exterior containing 3,224 square feet of living area. The dwelling was constructed in 2000. Features of the home include a 1,628 square foot basement that has 1,221 square feet of finished area, central air conditioning, one fireplace, three full bathrooms, two ½ bathrooms and an attached garage with 733 square feet of building area. The property has a 10,150 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted a property tax analysis with limited information on ten equity comparables improved with two-story dwellings that ranged in size from 3,150 to 3,256 square feet of living area. The dwellings were constructed from 1992 to 1995. Each comparable has a basement ranging in size from 996 to 1,218 square feet of building area. The comparables have improvement assessments ranging from \$135,257 to \$141,424 or

from \$41.80 to \$44.55 per square foot of living area. The analysis indicated the subject's improvement assessment of \$49.39 per square foot of living area is \$6.57 higher than the median building assessed value of the comparables. The appellant requested the subject's improvement assessment be reduced to \$134,760 or \$41.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,807. The subject property has an improvement assessment of \$159,236 or \$49.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings that ranged in size from 2,874 to 3,323 square feet of living area. The dwellings were constructed from 1994 to 2002. Each comparable has a basement with finished area ranging in size from 1,060 to 1,369 square feet of building area, central air conditioning, one or two fireplaces, two or three full bathrooms, one or two ½ bathrooms and an attached garage ranging in size from 484 to 682 square feet of building area. Five of the comparables were located along the same street and within one block of the subject property. The comparables have improvement assessments ranging from \$150,872 to \$166,562 or from \$49.26 to \$52.74 per square foot of living area. The board of review requested the subject's assessment be sustained.

In rebuttal the appellant submitted a "neighborhood equity report" listing the comparables used by each party and showing additional properties in the subject's neighborhood. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.69(c)).

Pursuant to section 1910.66(c) of the Property Tax Appeal Board rules, the Board finds the additional comparables contained in the "neighborhood equity report" are improper rebuttal evidence and will not be considered by the Board in determining the correct assessment of the subject property.

Conclusion of Law

The taxpayer contends 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 and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review provided a more detailed description, which included the features, of the comparables and submitted copies of the property record cards detailing the amenities associated with each comparable. The board of review comparables similar to the

subject in location and feature with improvement assessments that ranging from \$150,872 to \$166,562 or from \$49.26 to \$52.74 per square foot of living area. The subject's improvement assessment of \$159,236 or \$49.39 per square foot of living area falls within the range established by the best comparables in this record. Little weight was given the comparables provided by the appellant as the appellant provided limited information with respect to the features or amenities associated with each property. Without this information the Property Tax Appeal Board is not able to conducted a meaningful analysis to determine the degree of similarity of the comparable properties to the subject property. Based on this record the Board finds the appellant 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.

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



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: August 18, 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.