



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

APPELLANT: Mohan Chettiar  
DOCKET NO.: 17-02529.001-R-1  
PARCEL NO.: 15-21-223-004

The parties of record before the Property Tax Appeal Board are Mohan Chettiar, 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 **a reduction** 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:** \$28,925  
**IMPR.:** \$128,649  
**TOTAL:** \$157,574

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 2017 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 a two-story single-family dwelling of wood siding exterior construction with 2,781 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full basement with 962 square feet of finished area, central air conditioning, a fireplace and an attached 577 square foot garage. The property has a 2,614 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from .28 of a mile to 2.37-miles from the subject property. The comparable parcels range in size from 1,816 to 3,484 square feet of land area which each have been improved with two-story dwellings of wood siding exterior construction. The homes were built between 1993 and 2003 and range in size from 2,266 to 2,819 square feet of living area. The dwellings feature full or partial basements, one of

which has 1,058 square feet of finished area, central air conditioning and a garage of either 400 or 448 square feet of building area. Four of the comparables each have a fireplace. The comparables sold from December 2015 to October 2016 for prices ranging from \$360,000 to \$429,000 or from \$141.89 to \$172.99 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reduction to \$157,574, reflecting a market value of \$472,769 or \$170.00 per square foot of living area, at 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 \$174,260. The subject's assessment reflects a market value of \$525,671 or \$189.02 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review asserted that each of the appellant's comparables were "multi-family" dwellings as compared to the subject single-family dwelling. No property record cards were provided by the board of review for the appellant's comparable properties; schematic drawings and photographs of the appellant's comparables appears to depict townhomes.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with copies of the subject's and applicable property record cards. The comparables are located within .514 of a mile from the subject. The parcels contain either 10,742 or 12,197 square feet of land area and are improved with two-story dwellings of wood siding exterior construction. The dwellings were built in 2016 and contain either 3,231 or 3,576 square feet of living area. Each comparable has a basement, one of which has finished area, central air conditioning, a fireplace and a garage of either 652 or 742 square feet of building area. The comparables sold between June and September 2016 for prices ranging from \$717,284 to \$802,484 or from \$222.00 to \$224.86 per square foot of living area, including land.

Based on this 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. None of the comparables are particularly similar to the subject property. Each of the board of review comparables have a much larger lot size than the subject parcel and each dwelling is a newly constructed dwelling built in 2016 with a sale date in 2016. Four of the appellant's comparables were located more than two-miles

distant from the subject property and were built in either 1993 or 1994 as compared to the subject dwelling that was built in 2011. Therefore, the Board has given reduced weight to appellant's comparables #2 through #5 along with each of the board of review comparables due to the aforesaid dissimilarities.

The Board finds the best evidence of market value to be appellant's comparable sale #1 which sold in October 2016 for \$400,000 or \$141.89 per square foot of living area, including land. This comparable property is eight years older than the subject dwelling, but is similar in location, dwelling size, foundation and some features. The subject is superior to appellant's comparable #1 is lot size, having a finished basement area and having a larger garage. The subject's assessment reflects a market value of \$525,671 or \$189.02 per square foot of living area, including land, which is above the best comparable sale in the record. Based on this evidence and after considering the most comparable sale presented by the parties, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: June 16, 2020



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

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