



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

APPELLANT: Prashant Chauhan  
DOCKET NO.: 18-01311.001-R-1  
PARCEL NO.: 11-28-303-063

The parties of record before the Property Tax Appeal Board are Prashant Chauhan, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$41,526  
**IMPR.:** \$87,106  
**TOTAL:** \$128,632

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 2018 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 townhome of wood siding exterior construction with 2,245 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning and a garage with 400 square feet of building area. The property is located in Vernon Hills, Libertyville Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located in same neighborhood as the subject and within .13 miles from the subject. The comparables are improved with a two-story and two, one-story townhomes with either 2,245 or 2,274 square feet of living area. The dwellings were constructed in 2004 or 2005. One comparable has a full unfinished basement and two comparables have concrete slab foundations. Each comparable has a central air conditioning and a 400 square foot garage. The sales occurred from November 2016 to July 2018 for prices

ranging from \$342,000 to \$360,000 or from \$150.40 to \$160.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,632. The subject's assessment reflects a market value of \$388,851 or \$173.21 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same "Bayhill" development as the subject property. The comparables are improved with two-story townhomes of wood siding exterior construction that have either 1,894 or 2,067 square feet of living area. The dwellings were constructed in 2004. One comparable has a full unfinished basement and the remaining comparables have concrete slab foundations. Each comparable has central air conditioning and a garage with 400 square feet of building area. One comparable has a fireplace. The sales occurred from June 2017 to July 2018 for prices ranging from \$327,500 to \$342,000 or from \$165.46 to \$175.82 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables. Comparable #1 sold in November 2016 which is less proximate in time to the January 1, 2018 assessment than the board of review comparables. Comparables #2 and #3 are dissimilar one-story designs in contrast to the subject's two-story design. The Board finds the best evidence of the subject's market value to be the board of review comparables. These comparables are similar to the subject in location, design, age and most features. However, each comparable has a smaller dwelling size and three comparables lack basement foundations. The sales occurred from June 2017 to July 2018 for prices ranging from \$327,500 to \$342,000 or from \$165.46 to \$175.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$388,851 or \$173.21 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a square foot basis but above on overall value due to its larger dwelling size and basement foundation. After considering any necessary adjustments to the comparables for differences such as dwelling size and foundation, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the

evidence that the subject was overvalued. Therefore, 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: \_\_\_\_\_

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: December 15, 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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