



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

APPELLANT: Kavita U. Choksi  
DOCKET NO.: 18-01453.001-R-1  
PARCEL NO.: 15-16-105-002

The parties of record before the Property Tax Appeal Board are Kavita U. Choksi, the appellant; 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:** \$45,464  
**IMPR.:** \$142,885  
**TOTAL:** \$188,349

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 dwelling of wood siding exterior construction with 2,820 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 682 square foot garage. The property has a 10,443 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 six gridded comparable sales located within .49 of a mile from the subject property, two of which are in the same assessment neighborhood as the subject. The comparables have lots ranging in size from 8,712 to 15,124 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,785 to 3,183 square feet of living area. The dwellings were constructed from 1991 to 1998. The comparables each have a partial or a full basement with five having finished area. Other

features include central air conditioning and a garage ranging in size from 441 to 736 square feet of building area. Five comparables each have one or two fireplaces. Comparable #5 has a 720 square foot inground swimming pool. The comparables sold from November 2016 to July 2017 for prices ranging from \$505,000 to \$547,500 or from \$164.94 to \$190.68 per square foot of living area, land included.

The appellant also submitted a Market Action Report of the subject property prepared by realtor, Sharon Kessel. The report included a side by side comparison of the subject and 11 comparables which included three listings and eight sales with varying degrees of similarity to the subject in location, age, dwelling size, design and features.<sup>1</sup> Comparables #1, #2 and #3 have list prices ranging from \$499,900 to \$575,000. Comparables #4 through #11 sold from June 2012 to July 2017 for prices ranging from \$470,000 to \$547,500 or from \$161 to \$190 per square foot of living area, including land, rounded.

Based on the foregoing 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 \$188,349. The subject's assessment reflects a market value of \$569,374 or \$201.91 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 response to the appellant's appeal, the board of review argued appellant's gridded comparable sales #2, #3 and #6 are adjacent to busy streets which was unrefuted by the appellant. The board of review submitted maps depicting their locations in relation to the busy streets.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards for the subject and four comparable sales located within .39 of a mile from the subject and the same assessment neighborhood as the subject. Board of review comparable #4 was also submitted by the appellant as comparable #5. The comparables have lots ranging in size from 8,712 to 12,632 square feet of land area and are improved with a two-story dwellings of wood siding exterior construction ranging in size from 2,565 to 2,834 square feet of living area. The dwellings were constructed from 1992 to 1995. The comparables each have a partial or a full basement with two having finished area; central air conditioning; one fireplace; and a garage ranging in size from 441 to 921 square feet of building area. Comparable #4 has a 720 square foot inground swimming pool. The comparables sold from December 2016 to May 2019 for prices ranging from \$535,000 to \$630,000 or from \$190.68 to \$222.30 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant argued comparable sales #1 and #2 submitted by the board of review sold in May 2018, which was 18 months after the January 1, 2018 assessment date.

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<sup>1</sup> Comparables #6, #7 and #11 were submitted previously in the appellant's sales grid analysis as comparables #4, #1, and #3, respectively, with one comparable reported to have sold twice. This comparable (170 Chapel Hill Drive) was reported to have sold in June 2012 for \$505,000 and July 2017 for \$517,000.

### **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 Board finds the appellant submitted six gridded comparable sales and a Market Reaction Report that included three listing comparables and six additional comparable sales while the board of review submitted four comparable sales, which included the parties' common comparable. The Board gave less weight to the listing comparables submitted by the appellant as they were not sales. Reduced weight was given to the appellant's six additional comparable sales included in the Market Reaction Report as they sold from June 2012 to July 2016, which were dated and less likely to be reflective of the subject's market value as of the January 1, 2018 assessment date. The Board gave less weight to the appellant's comparables #1 through #4 and #6 due to their locations along a busy street and/or different assessment neighborhood when compared to the subject neighborhood. The Board also gave less weight to the board of review comparables #1 and #2 as they sold in May 2019 which is 18 months after the assessment date at issue and less likely to be reflective of the subject's market value.

The Board finds the best evidence of the subject's market value to be the board of review comparables #3 and #4, which included the parties' common comparable. These comparables are similar two-story homes located in the same assessment neighborhood as the subject. Upward adjustments would have to be considered to these comparables for their smaller dwelling size, basement size, basement finished area and/or garage size. The comparables sold in April 2017 and December 2016<sup>2</sup> for prices of \$535,000 and \$536,000 or for \$208.58 and \$190.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$569,374 or \$201.91 per square foot of living area, including land, which falls between the two best comparable sales in this record on a square foot basis but higher on overall value due to subject's larger dwelling size, basement with finished area and garage. After considering adjustments to the comparables for differences in dwelling size and features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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<sup>2</sup> This December 2016 sale date occurred more proximate in time to the January 1, 2018 assessment date than the 2016 sales submitted by the appellant.

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: January 19, 2021



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

Kavita U. Choksi  
3231 Indian Creek Drive  
Buffalo Grove, IL 60089

COUNTY

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