



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

APPELLANT: Manju Dhanda
DOCKET NO.: 19-06040.001-R-1 through 19-06040.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Manju Dhanda, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-06040.001-R-1	16-25-308-022	2,001	0	\$2,001
19-06040.002-R-1	16-25-308-024	101,636	172,945	\$274,581
19-06040.003-R-1	16-25-308-025	9,821	0	\$9,821

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 2019 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 parcels, one of which is improved with a 2-story dwelling of stucco exterior construction with 4,641 square feet of living area. The dwelling was built in 1927 and is 92 years old with an effective year built of 1946. Features of the home include a basement with a finished recreation room, central air conditioning, two fireplaces and a 600 square foot attached garage. The improved parcel has a 12,763 square foot site and is located in Highland Park, Moraine Township, Lake County.¹

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ The Board finds the best description for subject property was the subject's property record submitted by the board of review.

comparables located within the same assessment neighborhood code as the subject, one of which is located over 1.5 miles from the subject. The comparables are improved with two, 2-story and two, 2.5-story dwellings of stucco exterior construction that range in size from 3,076 to 5,966 square feet of living area and are from 91 to 110 years old. Each comparable has a basement with one having finished area, central air conditioning, and one to three fireplaces. Three comparables are reported to have attached or detached garages ranging in size from 441 to 1,319 square feet of building area. The appellant's comparable #3 also has an inground swimming pool and a tennis court. The comparables have improvement assessments ranging from \$108,571 to \$212,235 or from \$32.15 to \$35.57 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 five "Board of Review Notes on Appeal". Improved parcel number 16-25-308-024 disclosed a total assessment for the subject of \$274,581. The subject has an improvement assessment of \$172,945 or \$37.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within a different assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 4,198 to 4,669 square feet of living area and were built from 1992 to 1996. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and an attached garage ranging in size from 637 to 1,359 square feet of building area. Comparable #5 has an inground swimming pool and hot tub. The comparables have improvement assessments ranging from \$180,078 to \$201,499 or from \$41.70 to \$46.83 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 appellant 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 parties submitted nine equity comparables for the Board's consideration, none of which are truly similar to the subject due to differences in location, age, dwelling size and/or features. Nevertheless, the Board gives less weight to appellant's comparable #3 which is located over 1.5 miles from the subject. The Board also gives less weight to the board of review comparables which are significantly newer dwellings located within a different assessment neighborhood code when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 which are similar in location and age. However, two comparables vary significantly in dwelling size, all comparables lack finished recreation rooms in their basements and one

comparable lacks a garage when compared to the subject. These comparables have improvement assessments ranging from \$108,571 to \$212,235 or from \$32.15 to \$35.57 per square foot of living area. The subject's improvement assessment of \$172,945 or \$37.26 per square foot of living area, falls within range established by the best comparables in this record on an overall basis but above on a square foot basis. However, after considering adjustments to the best comparables for differences in dwelling size and features when compared to the subject, the Board finds the subject's improvement is equitably 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. 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:

March 15, 2022



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

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