



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

APPELLANT: Mrugendra Gandhi
DOCKET NO.: 19-07439.001-R-1
PARCEL NO.: 11-14-401-029

The parties of record before the Property Tax Appeal Board are Mrugendra Gandhi, 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 ***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: \$85,327
IMPR.: \$267,120
TOTAL: \$352,447

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 a two-story dwelling of brick exterior construction with 6,306 square feet of living area. The dwelling was constructed in 1997 and is approximately 22 years old. Features of the home include an unfinished basement, central air conditioning, seven full baths, two half baths, two fireplaces and a 794 square foot attached garage. The property has an approximately 156,380 square foot site and is located in Green Oaks, Libertyville 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 information on four equity comparables with the same assessment neighborhood code as the subject and located within .57 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 5,057 to 6,355 square feet of living area.

The dwellings range in age from 18 to 33 years old. The comparables each have an unfinished basement, central air conditioning, three to five full baths, one to four fireplaces and an attached garage ranging in size from 960 to 1,705 square feet of building area. Three comparables have either one or three half baths. The comparables have improvement assessments that range from \$192,631 to \$222,449 or from \$31.24 to \$38.80 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$240,576 or \$38.15 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 \$379,153. The subject property has an improvement assessment of \$293,826 or \$46.59 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 with the same assessment neighborhood code as the subject and located within .57 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,043 to 5,765 square feet of living area. The dwellings were built from 1995 to 2002. The comparables each have an unfinished basement, central air conditioning, four or five full baths, one or two fireplaces and an attached garage ranging in size from 574 to 1,058 square feet of building area. Three comparables have either one or three half baths. Comparable #2 also has a 667 square foot detached garage, an inground swimming pool and a bathhouse. The comparables have improvement assessments that range from \$136,978 to \$268,255 or from \$38.09 to \$47.88 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 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 a reduction in the subject's assessment is warranted based upon the record evidence.

The record contains a total of eight suggested equity comparables for the Board's consideration, as one property was common to both parties. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparables #1, #3, #4 and #5, which includes the common comparable, due to their considerably smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, along with board of review comparable #2. The Board finds the three best comparables in the record have fewer bathrooms and smaller basements when compared to the subject; the appellant's comparable dwellings are 11 years older in age than the subject; and the board of

review's comparable has an additional detached garage, inground swimming pool and pool house, suggesting adjustments would be required for these differences to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$198,534 to \$268,255 or from \$31.24 to \$46.53 per square foot of living area. The subject's improvement assessment of \$293,826 or \$46.59 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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: September 20, 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

AGENCY

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