



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

APPELLANT: Jithesh Ramachandran
DOCKET NO.: 19-08589.001-R-1
PARCEL NO.: 15-32-305-002

The parties of record before the Property Tax Appeal Board are Jithesh Ramachandran, 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:

LAND: \$27,872
IMPR.: \$154,116
TOTAL: \$181,988

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 is improved with a two-story dwelling of wood siding exterior construction with 2,952 square feet of living area. The dwelling was built in 1970 and is approximately 49 years old. The dwelling has a reported effective construction date of 1975. Features of the home include a basement that is partially finished with an 879 square foot recreation room, central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 500 square feet of building area. The subject property also has an inground swimming pool. The property has a site with approximately 9,190 square feet of land area and is located in Buffalo Grove, Vernon 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 improved with two-story dwellings of wood siding exterior construction ranging in

size from 2,921 to 3,421 square feet of living area. The dwellings range in age from 46 to 49 years old. Each property has a crawl space foundation, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in size from 140 to 500 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$123,246 to \$146,106 or from \$41.16 to \$42.71 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$124,419.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,988. The subject property has an improvement assessment of \$154,116 or \$52.21 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 improved with two-story dwellings of wood siding exterior construction ranging in size from 2,475 to 3,000 feet of living area. The dwellings were built from 1970 to 1973 with reported effective dates of construction ranging from 1972 to 1988. Four comparables have full or partial basements with two having recreation rooms of 972 and 694 square feet, respectively. Comparable #5 has a crawl space foundation. Each comparable has central air conditioning, 2½ or 4 bathrooms, and an attached garage ranging in size from 420 to 500 square feet of building area. Four comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .19 to .73 of one mile from the subject property. The comparables have improvement assessments ranging from \$118,732 to \$135,201 or from \$44.17 to \$49.70 per square foot of living area, including land.

The board of review also provided a grid analysis which included the appellant's four comparables, a uniformity report of the subject's neighborhood, and a copy of the subject's property record card.

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 comparables to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparable #5 as each property has a crawl space foundation which is inferior to the subject's partially finished basement, each property has one or two less bathrooms than the subject, and none of the comparables has an inground swimming pool that the subject has. The Board finds the best evidence of assessment equity to board of review comparables #1 through #4 as each property has a basement with two being partially finished. Nevertheless, each of these comparables is inferior to the subject in

number of bathrooms and the lack of an inground swimming pool, which would require upward adjustments to make them more equivalent to the subject property. Additionally, board of review comparable #1 would require an upward adjustment as this property lacks a fireplace while comparables #2 and #3 would require a downward adjustment as each has one additional fireplace in comparison to the subject dwelling. These four comparables have improvement assessments that range from \$118,732 to \$135,210 or from \$46.41 to \$49.70 per square foot of living area. The subject's improvement assessment of \$154,116 or \$52.21 per square foot of living area falls above the range established by the best comparables in this record but justified when considering the subject's superior attributes such as the additional bathrooms, finished basement area, and inground swimming pool. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably 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: July 19, 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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