



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

APPELLANT: Nilesh Sansare  
DOCKET NO.: 19-08605.001-R-1  
PARCEL NO.: 15-33-218-009

The parties of record before the Property Tax Appeal Board are Nilesh Sansare, 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:** \$46,767  
**IMPR.:** \$150,561  
**TOTAL:** \$197,328

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 wood siding and brick exterior construction with 3,077 square feet of living area. The dwelling was built in 1989 and is approximately 30 years old. Features of the home include a partial basement that is partially finished with a 650 square foot recreation room, central air conditioning, two fireplaces, 2½ bathrooms and an attached garage with 462 square feet of building area. The property has a site with approximately 11,440 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 2,470 to 3,061 square feet of living area. The dwellings are either 30 or 34 years old.

Each home has an unfinished full basement, central air conditioning, one or two full bathrooms, one or two half-bathrooms, and a garage with either 460 or 484 square feet of building area. Three comparables have one fireplace. The comparables are located from approximately .04 to .48 of one mile from the subject property. The comparables have improvement assessments ranging from \$118,489 to \$144,481 or from \$46.76 to \$47.97 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$145,442.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,033. The subject property has an improvement assessment of \$155,266 or \$50.46 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, or wood siding and brick exterior construction ranging in size from 3,033 to 3,077 square feet of living area. The homes were built in 1989. Each home has a full or partial basement with a recreation room ranging in size from 712 to 1,078 square feet, central air conditioning, 2½ or 3½ bathrooms, and an attached garage with either 462 or 484 square feet of building area. Four comparables have one or two fireplaces and comparable #1 has an inground swimming pool. The comparables are located from approximately .07 to .26 of one mile from the subject property. The comparables have improvement assessments ranging from \$150,561 to \$157,266 or from \$48.93 to \$51.41 per square foot of living area.

### **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 evidence in the record supports a reduction to the subject's improvement assessment.

The record contains information on nine equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in size, age, and the lack of a fireplace. The Board gives less weight to board of review comparable #1 as this property has an inground swimming pool, a feature the subject does not have. The Board further finds each of the appellant's remaining comparables would require an upward adjustment due to the lack of finished basement area and for the lack of a second fireplace. Board of review comparables #3 and #4 would require upward adjustments for the number of fireplaces. The best comparables have improvement assessments ranging from \$137,906 to \$153,117 or from \$46.76 to \$50.02 per square foot of living area. The overall best comparable is board of review comparable #5 with an improvement assessment of \$150,561 or \$48.93 per square foot of living area. The subject's improvement assessment of \$155,266 or \$50.46 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds a reduction in the subject's improvement assessment is 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: June 21, 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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COUNTY

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