



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

APPELLANT: Premjay Datt
DOCKET NO.: 19-08728.001-R-1
PARCEL NO.: 12-31-404-001

The parties of record before the Property Tax Appeal Board are Premjay Datt, 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: \$85,674
IMPR.: \$128,773
TOTAL: \$214,447

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 2,302 square feet of living area. The dwelling was built in 1963 and is approximately 56 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and an attached garage with 484 square feet of building area. The property also has an inground swimming pool. The property has a site with approximately 20,430 square feet of land area and is located in Lake Forest, Shields 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 brick or wood siding exterior construction ranging in size from 2,560 to 2,737 square feet of living area. The dwellings range in age from 50 to 58 years old. Each comparable has a partial or full basement with one having finished area,

central air conditioning, one or two fireplaces, and an attached garage ranging in size from 504 to 529 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within .56 of one mile from the subject property. The improvement assessments on these properties range from \$121,926 to \$140,074 or from \$44.55 to \$51.37 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$114,092.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,447. The subject property has an improvement assessment of \$128,773 or \$55.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,320 to 2,626 square feet of living area. The dwellings were built from 1961 to 1968. Each comparable has a full or partial basement with one having finished area, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 506 to 667 square feet of building area. Comparable #1 also has a detached garage with 660 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within .47 of one mile from the subject property. The improvement assessments on these properties range from \$115,281 to \$142,426 or from \$44.63 to \$59.10 per square foot of living area. Board of review comparable #3 is the same property as appellant's comparable #3.

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 information on eight comparables similar to the subject property in location as well as being improved with dwellings similar to the subject in age and style with one comparable being common to both parties. The Board gives less weight to appellant's comparables #1 and #4 due to differences from the subject dwelling in size and the fact comparable #1 has finished basement area, unlike the subject's unfinished basement area. The Board gives less weight to board of review comparable #1 due to the dwelling's finished basement area and the fact the property has an additional detached garage, features the subject does not have. The Board finds the best comparables to be appellant's comparables #2 and #3 as well as board of review comparables #2 through #5, which includes the common comparable. These properties are similar to the subject in features with the exception none have an inground swimming pool as does the subject property, suggesting an upward adjustment to the comparables would be justified to make them more equivalent to the subject property due to the

lack of this amenity. These comparables have improvement assessments that range from \$115,281 to \$142,426 or from \$51.03 to \$59.10 per square foot of living area. The subject's improvement assessment of \$128,773 or \$55.94 per square foot of living area falls within the range established by the best comparables in this record and well supported after considering possible adjustment to the comparables for the lack of an 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: 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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