



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

APPELLANT: Hemang Mehta
DOCKET NO.: 19-08821.001-R-1
PARCEL NO.: 12-32-202-007

The parties of record before the Property Tax Appeal Board are Hemang Mehta, 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: \$310,256
IMPR.: \$313,680
TOTAL: \$623,936

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 construction with 5,858 square feet of living area. The dwelling was built in 1970 and is approximately 49 years old. Features of the home include a full basement finished with a 750 square foot recreation room, central air conditioning, four fireplaces and an attached garage with 925 square feet of building area. The property also has an inground swimming pool. The subject property has a 60,110 square foot site 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 three equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 5,299 to 7,208 square feet of living area. The dwellings range in age from 31 to 51 years old. Each comparable has a full or partial basement with finished area ranging in

size from 792 to 2,703 square feet, central air conditioning, three fireplaces, and an attached ranging in size from 621 to 836 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .44 to .86 of one mile from the subject property. The improvement assessments on these properties range from \$274,348 to \$334,168 or from \$40.94 to \$51.77 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$271,615.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$623,936. The subject property has an improvement assessment of \$313,680 or \$53.55 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 three equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,235 to 7,208 square feet of living area. The dwellings were built from 1968 to 1988 with the oldest comparable having an effective construction date of 1980. Each comparable has a full or partial basement with one being finished with a 2,088 square foot recreation room, central air conditioning, two or three fireplaces and an attached garage ranging in size from 696 to 888 square feet of building area. Comparables #2 and #3 have inground swimming pools. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .46 to .83 of one mile from the subject property. The improvement assessments on these properties range from \$238,731 to \$334,168 or from \$46.36 to \$56.37 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #2.

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 record contains five comparables submitted by the parties to support their respective positions with one comparable being a common property. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparables #1 and #3, which includes the common comparable, due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparable #3 and board of review comparable #2 as these properties are most similar to the subject dwelling in size. Appellant's comparable #3 would require an upward adjustment as the property has one less fireplace and no inground swimming pool as does the subject property. Board of review comparable #2 would require an upward adjustment because the dwelling has two fewer fireplaces and an unfinished basement unlike the subject dwelling that has finished basement area. These two comparables have improvement assessments of

\$274,348 and \$329,193 or \$51.77 and \$55.20 per square foot of living area, respectively. The subject's improvement assessment of \$313,680 or \$53.55 per square foot of living area is bracketed by the two best comparables in this record and well supported giving consideration to the suggested adjustments to the comparables for differences from the subject dwelling. 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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