



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

APPELLANT: Prem and Harpreet Datt
DOCKET NO.: 19-08849.001-R-1
PARCEL NO.: 12-31-206-004

The parties of record before the Property Tax Appeal Board are Prem and Harpreet Datt, the appellants, 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: \$104,759
IMPR.: \$240,450
TOTAL: \$345,209

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick exterior construction containing 4,124 square feet of living area. The dwelling was constructed in 1959 and is approximately 60 years old. The dwelling has a reported effective construction date of 1972. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces, and an attached garage with 506 square feet of building area. The subject also has a detached garage with 624 square feet of building area. The property has a 25,830 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment 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 exterior construction ranging in size from 2,961 to 4,701 square feet of living area. The homes are 60 to 93 years old. Each

comparable has a basement with two having finished area, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 462 to 648 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .36 to .81 of one mile from the subject property. The comparables have improvement assessments ranging from \$109,914 to \$233,867 or from \$37.12 to \$50.34 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$188,673.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$345,209. The subject property has an improvement assessment of \$240,450 or \$58.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick or shingle and wood/asphalt siding exterior construction ranging in size from 3,818 to 4,322 square feet of living area. The homes were constructed from 1953 to 1978. The oldest comparable is reported to have an effective construction date of 1981. Comparable #1 is described as having a slab foundation but with a recreation room. Comparables #2 through #4 have full basements each finished with a recreation room. Each comparable has central air conditioning, two to four fireplaces, and an attached garage ranging in size from 800 to 1,104 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .46 to .77 of one mile from the subject property. The comparables have improvement assessments ranging from \$218,100 to \$246,303 or from \$52.70 to \$60.50 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as the comparables are more similar to the subject property in dwelling age and size than are the comparables submitted by the appellants. The subject is similar to the board of review comparables in features with the exception each is described as having a recreation room while the subject dwelling has an unfinished basement, suggesting each would require a downward adjustment to make them more equivalent to the subject property for this feature. The subject has an additional detached garage that the comparables do not have, suggesting upward adjustments to the comparables may be warranted for this amenity to make them more equivalent to the subject. These comparables have improvement assessments that range from \$218,100 to \$246,303 or from \$52.70 to \$60.50 per square foot of living area. The subject's improvement assessment of \$240,450 or \$58.31 per square foot of living area falls within the range established by the best comparables in this record and is well supported considering the suggested adjustments to the comparables for differences from the subject property in features. Less

weight is given the appellants' comparables due to the differences from the subject dwelling in age and/or size. Based on this record the Board finds the appellants 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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