



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

APPELLANT: Yashbir Mehta  
DOCKET NO.: 20-01409.001-R-1  
PARCEL NO.: 16-17-308-001

The parties of record before the Property Tax Appeal Board are Yashbir 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:** \$165,067  
**IMPR.:** \$281,099  
**TOTAL:** \$446,166

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 2020 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 one-story dwelling of brick exterior construction with 7,698 square feet of living area. The dwelling was constructed in 1993 and is approximately 27 years old. Features of the home include a concrete slab foundation, central air conditioning, 4 ½ bathrooms, two fireplaces and a 1,058 square foot garage. The property has an approximately 120,225 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located in Bannockburn, the same neighborhood code and from proximate to 1.07 miles from the subject. The comparables consists of a one-story and three, two-story dwellings of brick or wood siding exterior construction. The comparables range in age from 24 to 94 years old and range in size

from 6,158 to 9,875 square feet of living area. One comparable has a partial basement with finished area and three comparables each have concrete slab foundations. The comparables have from 4 ½ to 7 bathrooms, central air conditioning, two fireplaces and garages that range in size from 420 to 1,475 square feet of building area. The comparables have improvement assessments ranging from \$190,760 to \$310,843 or from \$30.48 to \$33.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$248,068 or \$32.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$446,166. The subject property has an improvement assessment of \$281,099 or \$36.52 per square foot of living area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .08 to .83 of a mile from the subject and within the same neighborhood code as the subject in Bannockburn. The comparables consist of a one and one-half story and three, one-story dwellings of brick or brick and wood siding exterior construction that were built from 1991 to 1999 with the oldest home having an effective age of 1996. The dwellings range in size from 6,410 to 8,969 square feet of living area. Each comparable has a full basement, three of which have finished area. Other features include from 4 to 7 full and two half-bathrooms, central air conditioning, one to three fireplaces and garages ranging in size from 971 to 1,632 square feet of building area. Comparables #1, #2 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$292,734 to \$363,790 or from \$40.56 to \$47.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2 and #3 due to their two-story design when compared to the subject's one-story design and also due to comparable #2 being substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 and the board of review comparables which are similar to the subject in location and age with varying degrees of similarity to the subject in story height, dwelling size, foundation and/or features. The Board recognizes that adjustments to the best comparable are necessary for differences in dwelling size, foundation type, age and/or features. These five best comparables in the record have improvement assessments that range from \$208,749 to \$363,790 or from \$33.90 to \$47.24

per square foot of living area. The subject's improvement assessment of \$281,099 or \$36.52 per square foot of living area falls within and at the lower end of the range established by the best comparables in this record both in terms of overall assessment and on a per square foot basis which is logical given its dwelling size and concrete slab foundation when compared to these comparables. The subject's assessment appears to be well-supported by appellant's comparable #4 when due consideration is given to the subject's brick exterior construction and much larger garage. 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: October 18, 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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