



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

APPELLANT: Manju Dhanda
DOCKET NO.: 20-02099.001-R-1 through 20-02099.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Manju Dhanda, 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|----------------------|-------------|----------------|--------------|
| 20-02099.001-R-1 | 16-25-308-022 | 2,010 | 0 | \$2,010 |
| 20-02099.002-R-1 | 16-25-308-024 | 102,114 | 173,758 | \$275,872 |
| 20-02099.003-R-1 | 16-25-308-025 | 9,867 | 0 | \$9,867 |

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions 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 three contiguous parcels improved with a two-story dwelling of stucco exterior construction containing 4,641 square feet of living area. The dwelling is approximately 93 years old being built in 1927 but has an effective construction date of 1946.¹ Features of the home include a full basement that is partially finished with a recreation room, central air conditioning, two fireplaces, 5½ bathrooms, and an attached garage with 600 square feet of building area. The three parcels have a combined land area of approximately 18,620 square feet and are located in Highland Park, Moraine Township, Lake County.

¹ A copy of the subject's property record card disclosed the home was remodeled in 2001.

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 exterior construction ranging in size from 4,042 to 5,216 square feet of living area. The homes range in age from 79 to 110 years old. Each comparable has a full basement with three having finished area, central air conditioning, and an attached or detached garage ranging in size from 506 to 1,128 square feet of building area. The comparables have from 3 to 5 full bathrooms and four comparables also have 1 or 2 ½-bathrooms. The comparables also have 1, 3, or 5 fireplaces. These properties are located from approximately .21 to 1.37 miles from the subject property. Their improvement assessments ranging from \$122,760 to \$173,515 or from \$25.42 to \$34.45 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$144,985.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the subject parcels of \$287,749. The subject property has an improvement assessment of \$173,758 or \$37.44 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 brick, brick and wood siding, stucco and brick, or stone and wood siding exterior construction ranging in size from 4,323 to 4,689 square feet of living area. The homes were built from 1914 to 1951 and have effective construction dates from 1925 to 1961. Each property has a full basement with four having finished area, central air conditioning, and one to four fireplaces. The comparables have 3½, 4½ or 5 ½ bathrooms. Four comparables have garages ranging in size from 460 to 705 square feet of building area. Comparables #2 and #3 have in-ground swimming pools. The comparables are located from approximately .40 to .85 of one mile from the subject property. These properties have improvement assessments ranging from \$198,768 to \$264,495 or from \$42.81 to \$56.52 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables submitted by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject property in terms of location, age, dwelling size and features. The Board gives less weight to appellant's comparable #1 due to its more distant location from the subject property relative to the remaining comparables and the fact the improvement assessment appears to be an outlier when contrasted with the eight other comparables in the record. The Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparables #2 and #3 as each has an in-ground swimming pool, a feature the subject does not have. The Board finds the best evidence of assessment equity to be

appellant's comparable #4 and board of review comparables #1, #4 and #5. These comparables are improved with dwellings that range in size from 4,323 to 4,833 square feet of living area. Appellant's comparable #4 has an unfinished basement whereas the subject has a partially finished basement suggesting this comparable would require a positive adjustment for the lack of this feature. These four comparables have improvement assessments that range from \$153,458 to \$207,321 or from \$31.75 to \$46.10 per square foot of living area. The subject's improvement assessment of \$173,758 or \$37.44 per square foot of living area falls within the range established by the best comparables in this record. 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: September 20, 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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