



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

APPELLANT: Cheenu Seshadri  
DOCKET NO.: 20-02130.001-R-1  
PARCEL NO.: 16-22-412-037

The parties of record before the Property Tax Appeal Board are Cheenu Seshadri, 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:** \$44,515  
**IMPR.:** \$202,073  
**TOTAL:** \$246,588

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 is improved with a two-story dwelling of brick and wood siding exterior construction with 3,462 square feet of living area. The dwelling was built in 1988. Features of the home include a full basement that is partially finished<sup>1</sup>, central air conditioning, one fireplace and an attached garage with 714 square feet of building area. The property has a 9,440 square foot site and is located in Highland Park, Moraine 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 dwellings of brick exterior construction that range in size from 3,411

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<sup>1</sup> The appellant described the subject as having an unfinished basement; however, the board of review described the subject as having 1,272 square feet of finished recreation room area in the basement as reflected on a copy of the subject's property record card. The appellant did not respond in rebuttal refuting this description.

to 4,044 square feet of living area.<sup>2</sup> The comparables were built from 1997 to 1999. Each comparable is described as having an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 651 to 726 square feet of building area. The comparables are located within .10 of one mile from the subject property. These properties have improvement assessments that range from \$188,873 to \$221,882 or from \$54.87 to \$55.57 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$191,067.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,588. The subject property has an improvement assessment of \$202,073 or \$58.37 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, stucco, or brick and wood siding exterior construction that range in size from 3,415 to 3,975 square feet of living area. The homes were built from 1996 to 2003. Each property has a full basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 609 to 813 square feet of building area. The comparables are located within .11 of a mile from the subject property. The comparables have improvement assessments ranging from \$196,829 to \$243,139 or from \$57.64 to \$61.65 per square foot of living area.

### **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 and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables similar to the subject property in location that are improved with dwellings similar to the subject in age. The Board gives less weight to appellant's comparables #1, #2 and #4 as well as board of review comparable #5, due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 through #4 as these comparables are most similar to the subject dwelling in size. Appellant's comparable #3 is described as having an unfinished basement suggesting an upward adjustment to this comparable may be necessary. These five comparables have improvement assessments that range from \$188,873 to \$227,353 or from \$55.37 to \$61.65 per square foot of living area. The subject's improvement assessment of \$202,073 or \$58.37 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 assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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<sup>2</sup> The appellant did not disclose the style/number of stories of the comparable dwellings

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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APPELLANT

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COUNTY

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