



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

APPELLANT: Rohit Sinha  
DOCKET NO.: 20-02328.001-R-1  
PARCEL NO.: 15-16-103-016

The parties of record before the Property Tax Appeal Board are Rohit Sinha, 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 ***a reduction*** 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:** \$34,875  
**IMPR.:** \$185,703  
**TOTAL:** \$220,578

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 2-story dwelling of brick exterior construction with 3,346 square feet of living area. The dwelling was constructed in 1993 and is approximately 27 years old. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 682 square foot garage. The property has a 10,650 square foot site and is located in Vernon Hills, Vernon 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 with the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of wood siding or Dryvit exterior construction ranging in size from 3,297 to 3,688 square feet of living area. The dwellings range in age from 25 to 30 years old. The comparables each have an unfinished basement, central air conditioning, a fireplace

and a garage ranging in size from 550 to 748 square feet of building area. The comparables have improvement assessments that range from \$173,680 to \$189,649 or from \$51.09 to \$52.85 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$175,246 or \$52.37 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 \$228,627. The subject property has an improvement assessment of \$193,752 or \$57.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding and brick exterior construction ranging in size from 2,365 to 3,225 square feet of living area. The dwellings were built in 1990 or 1993. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 483 to 713 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$143,662 to \$187,696 or from \$58.20 to \$60.75 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board has given less weight to board of review comparables #2 and #3 due to their smaller dwelling sizes, when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #1, which are similar to the subject in dwelling size, design and age. However, the Board finds none of the appellant's comparables have a basement recreation room, like the subject, suggesting an upward adjustment to these comparables would be required to make them more equivalent to the subject, while board of review comparable #1 has an inground swimming pool, not a feature of the subject, suggesting this comparable would require a downward adjustment. The five comparables have improvement assessments that range from \$173,680 to \$189,649 or from \$51.09 to \$58.20 per square foot of living area. The subject's improvement assessment of \$193,752 or \$57.91 per square foot of living area falls above the range established by the best comparables in the record in terms of overall improvement assessment value and at the higher end of the range on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds

the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rohit Sinha, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085