



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

APPELLANT: Jaya Jagadeesan  
DOCKET NO.: 20-02666.001-R-1  
PARCEL NO.: 15-24-308-003

The parties of record before the Property Tax Appeal Board are Jaya Jagadeesan, 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:** \$56,427  
**IMPR.:** \$175,083  
**TOTAL:** \$231,510

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 and wood siding exterior construction with 3,082 square feet of living area.<sup>1</sup> The dwelling was constructed in 1976 and is approximately 44 years old. Features of the home include a full basement with a 1,094 square foot recreation room,<sup>2</sup> 3.5 bathrooms, central air conditioning, a fireplace, and an attached garage with 552 square feet of building area. The property has a site measuring approximately 20,040 square feet and is located in Lincolnshire, 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 a uniformity grid analysis

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<sup>1</sup> Some descriptive information was gleaned from the property record card submitted by the board of review.

<sup>2</sup> The appellant reported finished basement area of 1,288 square feet but failed to support the assertion. The Board finds the property record card presents the best evidence of the recreation room's size.

containing information on four equity comparables located within .28 of a mile from the subject and in the same neighborhood code as the subject property. The comparables consist of 2-story dwellings of brick exterior construction that range in size from 2,773 to 3,387 square feet of living area. The homes range in age from 36 to 45 years old. The comparables are described as having full or partial basements, with two being partially finished. The comparables each have 2 bathrooms and either one or two half-baths, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 456 to 562 square feet of building area. The comparables have improvement assessments that range from \$127,441 to \$171,805 or from \$39.90 to \$51.84 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$145,701.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,510. The subject property has an improvement assessment of \$175,083 or \$56.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a uniformity grid analysis containing information on five equity comparables located within .23 of a mile from the subject and in the same neighborhood code as the subject property. The comparables consist of 1.5-story and 2-story dwellings with wood-siding, or brick and wood siding exteriors that range in size from 2,856 to 3,110 square feet of living area. The homes were each built in 1985. Each comparable features a basement with three being partially finished. Each comparable also has 2.5 or 3.5 bathrooms, central air conditioning, a fireplace, and an attached garage ranging in size from 440 to 1,236 square feet of building area. The comparables have improvement assessments that range from \$165,651 to \$189,941 or from \$58.00 to \$61.67 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 a total of nine equity comparables for the Board's consideration. The Board gave reduced weight to appellant's comparables #3 and #4, along with board of review comparables #2, #3, and #4 based on their unfinished basements and/or dissimilar 1.5-story designs relative to the subject's 1,094 square foot recreation room and a 2-story dwelling style.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2, along with board of review comparable #1 and #5 which are most similar to the subject in location, design, dwelling size, and several features. These most similar comparables in the record have improvement assessments ranging from \$127,441 to \$179,579 or from \$39.90 to

\$58.92 per square foot of living area. The subject's improvement assessment of \$175,083 or \$56.81 per square foot of living area falls within the upper range established by the most similar equity comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis. Although the subject's assessment is at the higher end of the range, the subject's improvement assessment is particularly supported by board of review comparable #1 which was most similar to the subject property in most respects including bathroom count, and which presented an improvement assessment of \$179,579 or \$58.92 per square foot of living area.

After considering adjustments to the best comparables in this record for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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:

May 17, 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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