



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

APPELLANT: Manish Kumar
DOCKET NO.: 20-02693.001-R-1
PARCEL NO.: 15-28-101-048

The parties of record before the Property Tax Appeal Board are Manish Kumar, 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: \$41,673
IMPR.: \$157,096
TOTAL: \$198,769

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 wood siding and brick exterior construction containing 3,166 square feet of living area. The dwelling was built in 1988 and is approximately 32 years old. Features of the home include a full basement finished with a 1,076 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 704 square feet of building area. The property is also improved with an in-ground swimming pool and a gazebo. The property has a site with approximately 10,010 square feet of land area in Buffalo Grove, 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 improved with two-story dwellings of wood siding exterior construction ranging in size from 2,832 to 3,310 square feet of living area. The homes are 31 or 32 years old. Each

comparable has a full basement with finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 441 to 752 square feet of building area. These properties are located within .19 of one mile from the subject property. The improvement assessments range from \$127,449 to \$139,182 or from \$39.65 to \$46.81 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$135,821.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,769. The subject property has an improvement assessment of \$157,096 or \$49.62 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 or wood siding and brick exterior construction each with 3,166 square feet of living area. The homes were built in 1988 or 1992. Each comparable has a full basement with finished area, central air conditioning, one fireplace, and an attached garage with 462 or 704 square feet of building area. Comparables #1 and #3 each have an in-ground swimming pool. The comparables are located within .18 of one mile from the subject property. The comparables have improvement assessments ranging from \$151,775 to \$179,690 or from \$47.94 to \$56.76 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 equity comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables as each property is improved with a two-story dwelling with 3,166 square feet of living area, the same as the subject property. These comparables have improvement assessments that range from \$136,456 to \$179,690 or from \$43.10 to \$56.76 per square foot of living area. Board of review comparables #1 and #3 each have an in-ground swimming pool as does the subject property. These two comparables have improvement assessments of \$158,541 and \$179,690 or \$50.08 and \$56.76 per square foot of living area, respectively. The subject's improvement assessment of \$157,096 or \$49.62 per square foot of living area which is within the range established by the best comparables in this record and is well supported by the two comparables with in-ground swimming pools like the subject. Less weight is given the remaining comparables as they are improved with dwellings that are not quite as similar to the subject dwelling in size as are the best comparables found herein. 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.

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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