



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

APPELLANT: Rohit Sinha
DOCKET NO.: 21-02454.001-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: \$34,756
IMPR.: \$185,072
TOTAL: \$219,828

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 2021 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 two-story dwelling of brick exterior construction with 3,346 square feet of living area. The dwelling was constructed in 1993 and is approximately 28 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 two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,248 to 3,535 square feet of living area. The dwellings are 26 to 30 years old. The comparables each have an unfinished basement, central air conditioning, one or two

fireplaces and a garage ranging in size from 652 to 866 square feet of building area. The comparables have improvement assessments that range from \$174,986 to \$197,105 or from \$52.67 to \$55.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$180,700 or \$54.00 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-02328.001-R-1 where the appellant was the same and the property was also reported to be owner-occupied as it is in this 2021 appeal. In the 2020 appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$220,578 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,849. The subject property has an improvement assessment of \$193,093 or \$57.71 per square foot of living area. The board of review also disclosed that the first year of the general assessment cycle for the subject property was 2019. Additionally, the board of review reported that a township equalization factor of .9966 was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 3,010 to 3,955 square feet of living area. The dwellings were built from 1991 to 2001. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 914 square feet of building area. The board of review reported that comparable #3 has hot tubs. The comparables have improvement assessments that range from \$173,833 to \$226,266 or from \$55.57 to \$57.75 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-02328.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$220,578. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of .9966 was applied in Vernon Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$219,828, which is less than the 2021 total assessment of the subject property of \$227,849.

As a final point, the Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$185,072 or \$55.31 per square foot of living area.

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: December 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

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