



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

APPELLANT: Rajesh Mandadi
DOCKET NO.: 22-04317.001-R-1
PARCEL NO.: 15-30-401-091

The parties of record before the Property Tax Appeal Board are Rajesh Mandadi, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$22,043
IMPR.: \$63,610
TOTAL: \$85,653

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 2022 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 wood siding exterior construction with 1,477 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement, central air conditioning, a fireplace, and a garage containing 276 square feet of building area. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant makes a contention of law argument as the basis of the appeal. The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant asserted that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 2021-03311-R-1. In that

appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$70,915 based on the arguments of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,653. The subject property has an improvement assessment of \$63,610 or \$43.07 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables. The comparables consist of two-story dwellings of wood siding exterior construction each containing 1,477 square feet of living area. The homes were built from 1975 to 1978. Each dwelling has central air conditioning, a basement with seven having finished area, and a garage containing 276 square feet of building area. Six comparables each have a fireplace. The comparables have improvement assessments ranging from \$63,499 to \$65,361 or from \$42.99 to \$44.25 per square foot of living area.

The board of review also submitted a memorandum arguing that the subject is not owner-occupied and that the appellant received a homeowner's exemption on this property in error. In support of this argument, the board of review submitted a Listing and Property History Report and an Exemption Report for both the subject and the appellant's purported primary residence.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted. Section 16-185 of the Property Tax Code states in part:

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.

(35 ILCS 200/16-185)(Emphasis added).

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. However, the Board finds the evidence submitted by the board of review, which was not refuted by the appellant in rebuttal, calls into question the subject's owner-occupied status. The board of review's evidence reveals that the subject is being rented

and that the appellant was receiving a homeowner's exemption for another property. Therefore, the Board finds Section 16-185 of the Property Tax Code does not apply in the instant appeal. Moreover, the Board finds the board of review submitted comparables that support the subject's current assessment. These comparables have improvement assessments ranging from \$63,499 to \$65,361 or from \$42.99 to \$44.25 per square foot of building area. The subject's improvement assessment of \$63,610 or \$43.07 per square foot of building area falls within the range of the comparables submitted by the board of review. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

April 16, 2024



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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