



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

APPELLANT: Vijay Vedachalam
DOCKET NO.: 23-01855.001-R-1
PARCEL NO.: 15-21-221-027

The parties of record before the Property Tax Appeal Board are Vijay Vedachalam, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$42,544
IMPR.: \$101,700
TOTAL: \$144,244

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 2023 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 frame exterior construction containing 1,784 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, 2½ bathrooms, and an attached garage with 420 square feet of building area.¹ The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 1,636 to 1,983 square feet of living area. The dwellings are

¹ The photograph of the subject property contained on the subject's Property Information sheet submitted by the board of review depicts a two-story townhouse.

either approximately 11 or 18 years old. Each comparable has a basement with one having finished area, central air conditioning, 2½ bathrooms, and a garage with 420 square feet of building area. One comparable has a fireplace. These properties have the same assessment neighborhood code as the subject property and are located within approximately .22 of a mile from the subject property. Their improvement assessments range from \$69,257 to \$98,556 or from \$38.82 to \$51.08 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$89,494.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,319. The subject property has an improvement assessment of \$104,775 or \$58.73 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables improved with two-story dwellings of frame exterior construction each with 1,784 square feet of living area that were built in either 2006 or 2012. Each comparable has a basement with two having finished area, central air conditioning, 2½ or 3½ bathrooms, and a garage with 420 square feet of building area. Two comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located within approximately .096 of a mile from the subject property. These properties have improvement assessments ranging from \$102,736 to \$110,320 or from \$57.59 to \$61.84 per square foot of living area.

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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted information on fourteen assessment equity comparables to support their respective positions. The comparables submitted by the parties are similar to the subject in location and style. The Board gives less weight to appellant's comparables #1, #2, #3, #5, #6, #8 and #9 due to differences from the subject dwelling in size, age, basement finish, and/or having a fireplace amenity that the subject does not have. The Board gives less weight to board of review comparables #1, #2 and #3 due to differences from the subject in age, basement finish, the number of bathrooms, and/or having a fireplace amenity that the subject does not have. The Board gives less weight to appellant's comparable #4 as the assessment of this property is an outlier that is approximately 31.5% lower than the assessment of the next lowest improvement assessment of one of the remaining most similar comparables to the subject property. The Board gives most weight to appellant's comparables #7 as well as board of review comparables #4 and #5, which are most like the subject dwelling in age, size, and features. These three comparables have improvement assessments ranging from \$91,132 to \$103,270 or from \$51.08 to \$57.89 per square foot of living area. The subject's improvement assessment of \$104,775 or \$58.73 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds a reduction in the subject's assessment is 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 15, 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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