



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

APPELLANT: Sajeev Cherian
DOCKET NO.: 23-01856.001-R-1
PARCEL NO.: 15-21-306-009

The parties of record before the Property Tax Appeal Board are Sajeev Cherian, 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 **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: \$43,698
IMPR.: \$199,822
TOTAL: \$243,520

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 consists of a two-story dwelling of frame exterior construction containing 3,576 square feet of living area. The dwelling was constructed in 2015 and is approximately 8 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, four bathrooms, and an attached garage with 742 square feet of building area. The property has a 12,968 square foot site located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends inequity with respect to 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 exterior construction that have

either 3,231 or 3,576 square feet of living area.¹ The dwellings are either 8 or 9 years old. Each comparable has a basement that is partially finished, central air conditioning, one fireplace, 2½ to 3½ bathrooms, and a garage with either 652 or 742 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located within approximately .07 of a mile from the subject property. The comparables have improvement assessments that range from \$167,727 to \$187,712 or from \$51.91 to \$56.77 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$188,741.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,520. The subject property has an improvement assessment of \$199,822 or \$55.88 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with two-story dwellings of frame exterior construction each with 3,576 square feet of living area that were built in either 2015 or 2016. Each property has a basement with three having finished area, central air conditioning, one fireplace, 3½ or 4½ bathrooms, and a garage with 742 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located within approximately .075 of a mile from the subject property. The comparables have improvement assessments that range from \$214,948 to \$228,631 or from \$60.11 to \$63.93 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 thirteen assessment equity comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location, age and style. The Board, however, gives less weight to appellant's comparables #1, #3, #4, #5, #6, #7, and #8 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #9 as well as the board of review comparables which are identical to the subject dwelling in size. The comparables have varying degrees of likeness to the subject in features which would require adjustments to the comparables to make them more equivalent to the subject property. Nevertheless, these comparables have improvement assessments that range from \$185,730 to \$228,631 or from \$51.94 to \$63.93 per square foot of living area. The subject's improvement assessment of \$199,822 or \$55.88 per

¹ The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

square foot of living area falls within the range established by the best comparables in this record indicating the subject property is being equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sajeev Cherian, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085