



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

APPELLANT: Chithra Joshi
DOCKET NO.: 23-01918.001-R-1
PARCEL NO.: 16-07-401-008

The parties of record before the Property Tax Appeal Board are Chithra Joshi, 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: \$101,106
IMPR.: \$328,987
TOTAL: \$430,093

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 2-story dwelling of brick exterior construction with 4,554 square feet of living area.¹ The dwelling was built in 1991 and is approximately 32 years old. Features of the home include a basement with finished area, central air conditioning, four fireplaces on one stack, and a garage with 682 square feet of building area. The home also features 5.5 bathrooms.² The property has an approximately 22,195 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

¹ The best description of the subject property was gleaned from the property record card presented by the board of review which was unrefuted by the appellant in rebuttal.

² The parties differ as to the number of bathrooms featured by the subject. The appellant disclosed in Section III of the appeal petition and confirmed in the grid that the subject possesses 5.5 bathrooms. The property record card presented by the board of review disclosed the subject has 2.5 bathrooms and is inconsistent with its grid which indicates the subject has 4.5 bathrooms. The Board, therefore, finds the most credible source of the subject's bathroom count to be the appellant, as the subject property is owner-occupied.

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 nine equity comparables located in the subject's assessment neighborhood and within 0.39 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 4,331 to 4,718 square feet of living area. The homes are from 30 to 35 years old. The appellant reports comparables #3 and #6 each have a basement. Comparables #1, #2, #4, and #9 are also reported to have finished basement area, despite the grid indicating they each have "0" for basement area. Further, comparable #3 is reported to have 2,000 square feet of finished basement area, despite having only a 900 square foot basement. Each dwelling has central air conditioning, one fireplace, and a garage that ranges in size from 550 to 962 square feet of building area. The homes also feature from 3.5 to 5.5 bathrooms. The comparables have improvement assessments ranging from \$256,092 to \$371,581 or from \$57.90 to \$82.79 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$295,145 or \$64.81 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$430,093. The subject property has an improvement assessment of \$328,987 or \$72.24 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the subject's assessment neighborhood and within 0.34 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,222 to 4,270 square feet of living area. The homes range from 23 to 31 years old. Each home has a basement with finished area, central air conditioning, from one to three fireplaces, and a garage that ranges in size from 719 to 818 square feet of building area. The homes have either 4.0 or 4.5 bathrooms. Comparable #1 also features an inground swimming pool. The comparables have improvement assessments ranging from \$305,944 to \$330,487 or from \$71.65 to \$77.49 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 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 parties submitted a total of twelve suggested equity comparables. The Board gives reduced weight to the appellant's comparables. The appellant's comparables #1, #2, #4, #5, #7, #8, and #9 are each reported to lack a basement foundation, which is a feature of the subject. Appellant's comparables #3 and #6 are reported to have either a substantially smaller basement

size or finished basement area than the subject. The Board also gives less weight to board of review comparable #1 which has an inground swimming pool, which the subject lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 which are similar to the subject in location, design/class, age, dwelling size, and most features. These comparables have improvement assessments of \$305,944 and \$307,449 or \$71.65 and \$72.82 per square foot of living area. The subject's improvement assessment of \$328,987 or \$72.24 per square foot of living area falls above the two best comparables in this record on an overall basis but is bracketed on a per square foot basis. The subject's higher overall improvement assessment is logical considering its larger dwelling size, greater bathroom count, larger basement and finished area sizes, along with superior fireplace count when compared to the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two best comparables for differences from the subject, 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: _____

December 17, 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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