



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

APPELLANT: Jatin Doshi
DOCKET NO.: 24-02184.001-R-1
PARCEL NO.: 15-32-406-066

The parties of record before the Property Tax Appeal Board are Jatin Doshi, 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: \$36,231
IMPR.: \$114,240
TOTAL: \$150,471

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 2024 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 with 2,240 square feet of living area. The dwelling was built in 1994 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, 3½ bathrooms, a fireplace and a garage with 400 square feet of building area. The property has a 2,060 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject and are located along the same street and within .15 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,160 to 2,240 square feet of living area. The dwellings are from 29 to 31 years old.

The comparables each have a basement with seven having finished area. Each comparable has central air conditioning, 2½ or 3½ bathrooms and a garage with 400 or 420 square feet of building area. Eight comparables each have a fireplace. The comparables have improvement assessments that range from \$90,373 to \$114,525 or from \$41.84 to \$52.03 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$110,006 or \$49.11 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 \$154,423. The subject has an improvement assessment of \$118,192 or \$52.76 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located along the same street and within .16 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,110 to 2,160 square feet of living area. The dwellings were built in 1995 or 1996. The comparables each have a basement with finished area, central air conditioning, 2 or 3 full bathrooms, 1 or 2 half bathrooms, a fireplace and a garage containing 420 square feet of building area. The comparables have improvement assessments ranging from \$111,373 to \$115,720 or from \$52.78 to \$53.91 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 14 equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #4 and #9 due to their lack of basement finish, a feature of the subject. The Board has also given less weight to the appellant's comparable #7, which appears to be an outlier due to its lower improvement assessment of \$90,373 or \$41.84 in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, #5, #6 and #8, along with the five comparables submitted by the board of review, which have basement finish, like the subject, are similar to the subject in location and similar, if not identical, to the subject in dwelling size, design, age and many features. The comparables have improvement assessments that range from \$103,554 to \$115,720 or from \$47.94 to \$53.91 per square foot of living area. The Board has given more weight to the appellant's comparables #1, #5 and #6, which are identical to the subject dwelling in size and have improvement assessments ranging from \$107,942 to \$114,525 or from \$48.19 to \$51.13 per square foot of living area. The

subject property's improvement assessment of \$118,192 or \$52.76 falls above the range of the best comparables in the record in terms of total improvement assessment but within the range on a per square foot of living area basis and is greater than the three comparables that are identical to the subject in dwelling size. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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 21, 2026



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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