FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Aviral Mehta
DOCKET NO.: 24-02495.001-R-1
PARCEL NO.: 15-24-202-034

The parties of record before the Property Tax Appeal Board are Aviral Mehta, the appellant; 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:	$81,808
IMPR.:	$157,521
TOTAL:	$239,329

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 brick and frame construction with 2,870 square feet of living area. The dwelling was constructed in 1975 and is approximately 49 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a garage with 400 square feet of building area. The property has a 14,810 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .1 to .9 of a mile from the subject property. The improved parcels range in size from 19,602 to 23,958 square feet of land area and have land assessments ranging from $74,422 to $85,000 or from $3.55 to $3.80 per square foot of land area. The appellant asserted that these comparables have more acreage than the subject but the same assessed values as the subject.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to $72,479 or $4.89 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $239,329. The subject property has a land assessment of $81,808 or $5.52 per square foot of land 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. The comparables are located along the same street within the same cul-de-sac and from .02 to .05 of a mile from the subject property. The improved parcels range in size from 14,810 to 15,682 square feet of land area and have land assessments ranging from $74,373 to $82,601 or from $5.02 to $5.52 per square foot of land area.

The board of review submitted a map depicting the locations of both parties comparables in relation to the subject. The board of review also submitted an additional grid analysis prepared by the township assessor, where the assessor noted the county comparables are located within the same cul-de-sac and back to a park, like the subject, whereas all of the appellant's comparables are located all over the neighborhood and differ in lot size.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine land equity comparables for the Board's consideration. The Board has given less weight to the four comparables submitted by the appellant due to their larger site sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are located within the same cul-de-sac as the subject and are similar, if not identical, to the subject in lot size. These most similar comparables have land assessments that range from $74,373 to $82,601 or from $5.02 to $5.52 per square foot of land area. The subject's land assessment of $81,808 or $5.52 per square foot of land area falls within the range established by the best comparables in the record in terms of total land assessment and is at the upper end of the range on a per square foot of land area basis. After considering adjustments the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, 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:

C E R T I F I C A T I O N

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: March 17, 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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