



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

APPELLANTS: Pradyumn M & Dipeeka Patel  
DOCKET NO.: 24-02778.001-R-1  
PARCEL NO.: 15-21-305-009

The parties of record before the Property Tax Appeal Board are Pradyumn M & Dipeeka Patel, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$46,311  
**IMPR.:** \$222,618  
**TOTAL:** \$268,929

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 3,731 square feet of living area.<sup>1</sup> The dwelling was constructed in 2015. Features of the home include an unfurnished basement, central air conditioning, one fireplace, 3 ½ bathrooms and a 641 square foot garage. The property has a 12,968 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located within the subject's assessment neighborhood and within .08 of a mile from the subject. The comparables are improved with two-story dwellings of vinyl and wood exterior

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<sup>1</sup> The Board finds that the best description of the subject property is in the property record card which was submitted by the board of review, unrefuted by appellant.

construction, ranging in size from 3,231 to 4,173 square feet of living area. The comparables were constructed in 2015 or 2016. Each comparable has an unfinished basement, 3 or 4 full bathrooms with four comparables featuring an additional half bathroom, central air conditioning, one or two fireplaces, and a garage ranging in size from 652 to 798 square feet of building area. The comparables have improvement assessments that range from \$177,757 to \$235,941 or from \$50.43 to \$57.57 per square feet of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$205,280 or \$55.02 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 \$268,929. The subject property has an improvement assessment of \$222,618 or \$59.67 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 located within the subject's assessment neighborhood and within .09 of a mile from subject. The comparables are improved with two-story dwellings of frame exterior construction with 3,576 or 3,683 square feet of living area. The comparables were constructed in 2015 or 2016. Each comparable has a basement with four comparables featuring a finished area, 2 full and 1 half to 4 full and 1 half bathrooms, central air conditioning, one fireplace, and a 641 or 742 garage. The comparables have improvement assessments that range from \$225,443 to \$242,303 or \$61.21 to \$67.76 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argues that only the above ground living area AGLA should be considered when assessing uniformity and that no property should be valued higher than a similar property within the same geographic area. Counsel further contends that the board of review's failure to respond to or object to the appellants' equity comparables amounts to an admission that those comparables are appropriate for determining fair market value based on equity. Counsel then summarizes the appellants' comparables. Finally, counsel maintains that the board of review's comparables, #1, #2, and #4, include finished basements, a feature the subject property lacks, and therefore should be given little to no weight by the Board.

### **Conclusion of Law**

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

As an initial matter, the Board finds the appellants' counsel's argument that only above ground living area AGLA should be considered in determining uniformity to be without merit as all improvements and their respective assessments are to be considered in order to determine the

degree of comparability with possible adjustments needed to the properties to make them more equivalent to the subject property. Additionally, the Board finds that the board of review, in response to appellants' appeal petition, timely submitted its Board of Review Notes on Appeal, the property record card of the subject property and all supporting written and documentary evidence as per 86 Ill.Admin.Code §1910.40. Therefore, the Board finds the appellants' counsel's argument that the board of review failed to respond or object to appellants' comparables to be without merit as well.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight the board of review's comparables #1, #2, #4 and #5 which have finished basement areas, a feature subject lacks.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 through #5 and the board of review's comparable #3 which are most similar to the subject in age, location, basement size and characteristic, garage and other features. Although the best comparables in overall similarity, the comparables' features have varying degrees of similarity to the subject suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$177,757 to \$237,425 or from \$50.43 to \$66.39 per square foot of living area. The subject's improvement assessment of \$222,618 or \$59.67 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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.

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 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: \_\_\_\_\_

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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