FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ankur R. Patel & Esha Shailesh
DOCKET NO.: 25-00689.001-R-1
PARCEL NO.: 15-23-301-136

The parties of record before the Property Tax Appeal Board are Ankur R. Patel & Esha Shailesh, the appellants, by attorney Heather Kroencke, of Zanck, Coen, Wright & Saladin P.C. in Crystal Lake; 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:	$57,154
IMPR.:	$221,737
TOTAL:	$278,891

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 2025 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 construction with 3,022 square feet of living area. The dwelling was constructed in 2020. Features of the home include central air conditioning and a 400-square foot garage. The property has a 3,895 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants appeared before the Property Tax Appeal Board through their counsel contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables which were reported to be located on the same cul-du-sac as the subject property. The comparables are described as two-story dwellings of frame or brick and frame construction each containing 3,022 square feet of living area. The dwellings were built in 2019 or 2020. Features of each home include central air conditioning and a 400-square foot garage. The comparable properties have improvement

assessments that range from $173,908 to $220,715 or from $57.55 to $73.04 per square foot of living area. The comparables have sites ranging in size from 4,069 to 4,740 and have land assessments ranging from $54,432 or $57,154 or from $12.06 to $13.75 per square foot of land area.

The appellant, Ankur R. Patel, testified regarding the four comparables which he submitted into evidence. Appellant's counsel noted that comparables #1 and #2 are located on the same side of the street as the subject property having lots that up to Riverside Road, and comparables #3 and #4 are located on the opposite side of the street whose lots back up to a pond. Appellant's counsel argued that the properties facing the pond are more desirable in general than the homes backing up to Riverside Road such as the subject property. Based on this evidence and argument, the appellant requested a reduction to the subject's improvement assessment.

When questioned by the Administrative Law Judge, appellant's counsel conceded that the difference in location is typically reflected in the land assessment, which in this case appeared to be similar in assessed values. Upon further questioning, the appellant acknowledged that his home is in good condition and doesn't differ in condition from the other homes on the block as they were all built approximately the same time.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $278,891. The subject property has an improvement assessment of $221,737 or $73.37 per square foot of living area. The subject has a land assessment of $57,154 or $14.67 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 located on the same street as the subject property, with comparable #5 being located on the same side of the street as the subject property, (i.e., backing up to Riverside Road). The comparables are improved with two-story homes of frame or brick and frame construction each containing 3,022 square feet of living area. The dwellings were constructed in 2020 or 2021. Each comparable features central air-conditioning and a 400-square foot garage. The comparables have improvement assessments ranging from $222,950 to $224,029 or from $73.78 to $74.13 per square foot of living area. The comparables have sites ranging from 4,012 to 4,413 square feet of land area and each has a land assessment of $57,154 or from $12.95 to $14.25 per square foot of living area.

Appearing on behalf of the Lake County Board of Review was Jack Perry. Perry commented regarding the evidence presented by the parties noting that all nine comparables in the record are nearly identical properties in salient details, i.e., characteristics, with three (of the nine) properties having significantly lower improvement assessments than the subject on a per square foot of living area basis, while six properties are within one dollar from the subject, with five (of the nine comparables actually having a slightly higher assessment on a per square foot of living area basis. With regard to the location of street view versus pond view, Perry argued that this would be reflected in the land assessments (not improvement assessments) and that all land assessments are similar. Based on this evidence and argument, the board of review requested that the subject's improvement assessment be confirmed.

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.

The Board finds the parties submitted for the Board's consideration a total of nine suggested equity comparables with virtually identical characteristics as the subject property. The record shows that appellants' comparables #1 and #2, along with board of review comparable #5 are all located on the same side of the street as the subject property. Based on similar land assessments of all nine properties, the Board finds that there is no evidence in the record to establish that the location of the homes backing up to the road are assessed lower than the homes backing up to the pond as is evident by board of review comparable #5. Additionally, the record disclosed that five of the nine comparable properties have a slightly higher improvement assessment on a per square foot basis than the subject's improvement. The comparables in this record have improvement assessments that range from $173,908 to $224,029 or from $57.55 to $74.13 per square foot of living area. The subject's improvement assessment of $221,737 or $73.37 per square foot of living area falls within the range established by the equity comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 on the same street and have similar features 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. Therefore, based on this record, 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.

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: November 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 9-215 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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