



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

APPELLANT: Vijay Ramadoss  
DOCKET NO.: 16-04419.001-R-1  
PARCEL NO.: 15-24-310-002

The parties of record before the Property Tax Appeal Board are Vijay Ramadoss, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$53,479  
**IMPR.:** \$153,899  
**TOTAL:** \$207,378

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 2016 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 1.5-story dwelling of frame exterior construction with 3,192 square feet of living area. The dwelling was constructed in 1984. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 440 square foot attached garage. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in April 2013 for a price of \$345,000. The appellant partially completed Section IV – Recent Sale Data of the appeal identifying the sellers as Sagy & Amy Mintz, however the appellant did not disclose if the transfer was between related parties. The appellant also indicated the property was sold through C Properties and had been listed in the Multiple Listing Service (MLS) for 25 days. To

document the sale the appellant submitted a copy of the Settlement Statement (HUD-1) which depicted the payment of broker fees to one entity. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,378. The subject's assessment reflects a market value of \$625,386 or \$195.92 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review argued the subject's 2013 sale was approximately 33 ½ months prior to the January 1, 2016 assessment date. The board of review claims that interior alterations were made to the subject after its 2013 sale.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales which were located within .344 of a mile from the subject property. The comparables were improved with a one-story dwelling and two two-story dwellings of brick or frame exterior construction having 2,708 to 3,089 square feet of living area. The dwellings were constructed from 1972 to 1984. Each of the comparables have a full or partial basement, two of which have finished area, central air conditioning and a fireplace. Additionally, each comparable has an attached garage ranging in size from 396 to 702 square feet of building area. The comparables have sites ranging in size from 19,602 to 20,473 square feet of land area. These properties sold from April 2015 to July 2015 for prices ranging from \$638,920 to \$697,000 or from \$225.64 to \$235.94 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

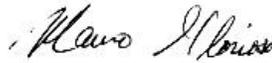
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant has relied upon the April 2013 purchase price and the board of review submitted three comparable sales for the Board's consideration. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the January 1, 2016 assessment date. Moreover, the appellant failed to disclose if the parties to the transaction were related, which is an important element when demonstrating the sale had the elements of an arm's length transaction. The Board gave less weight to board of review comparable #2 due to its dissimilar one-story style when compared to the subject.

The Board finds the best evidence of market value in the record to be the two remaining sales submitted by the board of review. These comparables sold more proximate in time to the January 1, 2016 assessment date and were similar to the subject in location, dwelling size, age, features and land area. The comparables sold in April and July 2015 for prices of \$638,920 and

\$697,000 or for \$225.64 and \$235.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$625,386 or \$195.92 per square foot of living area, including land, which falls below the market value established by the best comparable sales in this record. Based on this record the Board finds the subject's assessment is reflective of market value and no 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: February 13, 2019



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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