



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

APPELLANT: Digesh Joshi  
DOCKET NO.: 20-04046.001-R-1  
PARCEL NO.: 15-33-402-087

The parties of record before the Property Tax Appeal Board are Digesh Joshi, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$29,838  
**IMPR.:** \$93,001  
**TOTAL:** \$122,839

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 2020 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 is improved with a 2-story dwelling of wood siding exterior construction with 2,095 square feet of living area. The dwelling was built in 1979. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 437 square feet of building area. The property has an approximately 7,560 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within 0.35 of a mile from the subject property. The comparables have sites that range in size from 7,910 to 10,380 square feet of land area. The

comparables are improved with 1-story<sup>1</sup> dwellings of wood siding exterior construction with either 2,008 or 2,018 square feet of living area. The comparables were built from 1977 to 1979. Each comparable has a basement with one having finished area, central air conditioning, and a garage with 440 square feet of building area. Four comparables each have one fireplace. The properties sold from January 2019 to June 2020 for prices ranging from \$280,100 to \$355,000 or from \$138.80 to \$175.92 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$117,442 which reflects a market value of \$352,361 or \$168.19 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,839. The subject's assessment reflects a market value of \$368,997 or \$176.13 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject and located within 0.20 of a mile from the subject. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 7,780 to 9,900 square feet of land area. The comparables are improved with 1-story<sup>2</sup> or 2-story dwellings of wood siding exterior construction ranging in size from 1,848 to 2,095 square feet of living area. The dwellings were built in either 1977 or 1978. Each comparable has an unfinished basement, central air conditioning, and a garage with either 437 or 440 square feet of building area. Three comparables each have one fireplace. The properties sold from March to December 2020 for prices ranging from \$405,000 to \$440,000 or from \$194.15 to \$219.16 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration, including the parties' one common comparable. The Board finds the parties' comparables to be similar to the subject in location, age, dwelling size and most features. The properties from January 2019 to December 2020 for prices ranging from \$280,100 to \$440,000 or from \$138.80 to \$219.16 per

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<sup>1</sup> Each of the appellant's comparables was reported to be a 1-story dwelling but each has above ground living area that exceeds its ground floor living area, suggesting that each comparable is a part 2-story dwelling.

<sup>2</sup> Board of review comparables #1 and #4 were reported to be 1-story dwellings but each has above ground living area that exceeds its ground floor living area, suggesting that each comparable is a part 2-story dwelling.

square foot of living area, land included. The subject's assessment reflects a market value of \$368,997 or \$176.13 per square foot of living area, land included, which falls within the range established by the comparable sales in this record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

September 19, 2023



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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COUNTY

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