



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

APPELLANT: Balachandra Pauranee
DOCKET NO.: 14-01589.001-R-1
PARCEL NO.: 06-26-203-003

The parties of record before the Property Tax Appeal Board are Balachandra Pauranee, 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 **A Reduction** 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: \$16,766
IMPR.: \$40,784
TOTAL: \$57,550

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 2014 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 one and one-half story dwelling of vinyl siding exterior construction that has 1,942 square feet of living area. The dwelling was constructed in 1956. Features include a partial unfinished basement, central air conditioning and 864 square foot detached garage. The subject property is located in Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information for three assessment comparables located from .75 to 1.05 miles from the subject. The comparables consist of one and one-half story dwellings of brick or vinyl siding exterior construction that were built from 1952 to 1968. One comparable has full unfinished basement and two comparables have partial finished basements. One comparable has central air conditioning, two comparables have two fireplaces and all the comparables have a garage that contain from 275 to 975 square feet of building area. The dwellings range in size from 1,718 to

2,115 square feet of living area and have improvement assessments ranging from \$44,554 to \$50,128 or from \$21.50 to \$29.18 per square foot of living area.

The appellant argued the board of review failed to consider the subject dwelling's condition. The appellant argued the two-story addition located on the north side of the dwelling has inadequate heating and possibly cooling systems. The appellant argued the tenants complained they cannot stay in the addition due to the lack of heat. The appellant claimed they would have to tear out the walls in the addition to add ductwork and insulation, which will be an expensive job. The appellant also submitted a list of items repaired or improvements made to the subject property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$63,001. The subject property has an improvement assessment of \$47,035 or \$24.22 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four assessment comparables located from .10 to .66 of a mile from the subject. The board of review noted the subject and comparables are located in a mixed use commercial area zoned Commercial Transitional. The comparables are improved with a tri-level and two, one and one-half story dwellings of brick or vinyl siding exterior construction that were built from 1950 to 1961. One comparable has a partial unfinished basement, one comparable has a partial finished basement, and one comparable has a full finished lower level. Two comparables have central air conditioning. The comparables have garages that range in size from 140 to 920 square feet of building area. The dwellings range in size from 1,036 to 1,904 square feet of living area and have improvement assessments ranging from \$20,335 to \$57,466 or from \$19.63 to \$30.18 per square foot of living area. The board of review did not address or refute the appellant's argument that the subject dwelling was in poor condition due to a lack of heating in the addition.

The board of review argued the comparables utilized by the appellant are located within a residential neighborhood while the subject is located in a mixed use commercial area zoned Commercial Transitional. Based on this evidence, the board of review requested confirmation of the subject's 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant and comparable #2 submitted

by the board of review due to their finished basements, superior to the subject. In addition, appellant's comparable #3 is located over one mile from the subject. The Board gave less weight to comparable #3 submitted by the board of review due to its dissimilar tri-level design and smaller dwelling size when compared to the subject. The Board finds the two remaining comparables are most similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments of \$40,104 and \$44,554 or \$21.50 and \$22.79 per square foot of living area. The subject property has an improvement assessment of \$47,035 or \$24.22 per square foot of living area, greater than the two more similar comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, the Board finds a reduction in the subject's assessment is 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.



Chairman



Member



Member



Member



Acting 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: October 21, 2016



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 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 the subsequent year 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.

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.