



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

APPELLANT: Manikeswari Miriyala  
DOCKET NO.: 16-02904.001-R-1  
PARCEL NO.: 15-29-202-045

The parties of record before the Property Tax Appeal Board are Manikeswari Miriyala, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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:** \$24,730  
**IMPR.:** \$94,484  
**TOTAL:** \$119,214

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 two-story dwelling of frame construction with 2,398 square feet of living area. The dwelling was constructed in 1979. Features of the home include a crawl-space foundation, central air conditioning and an attached 440 square-foot garage. The property has a 7,560 square-foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for seven comparable sales.<sup>1</sup> The properties have from 7,245 to 11,312 square feet of land area and were reported as being located from 0.04 to 0.25 of a mile from the subject. The comparables were reported to consist of two-story dwellings that were built from

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<sup>1</sup> The Board requested the appellant to complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request.

1979 to 1983. The comparables were reported to have from two to four bathrooms, and one comparable was reported to have three bedrooms. The appellant failed to disclose the comparables' exterior construction, foundation type or features such as central air conditioning, fireplaces or garages. The dwellings were reported to range in size from 1,757 to 2,048 square feet of living area. The comparables sold from April 2013 to April 2015 for prices ranging from \$270,000 to \$357,500 or from \$131.84 to \$180.71 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,214. The subject's assessment reflects an estimated market value of \$359,511 or \$149.92 per square foot of living area, land included, when applying the 2016 three-year average median level of assessment for Lake County of 33.16%.

The board of review presented information on ten comparable sales with the same neighborhood code as the subject. The properties have from 6,138 to 10,232 square feet of land area and were reported as being located from 0.152 to 0.769 of a mile from the subject. The comparables are improved with two-story dwellings of frame construction. The dwellings were constructed from 1975 to 1984 and have from 2,172 to 2,456 square feet of living area. Two comparables have crawl-space foundations and eight comparables have unfinished basements, either full or partial. Each comparable has central air conditioning and an attached garage that range from 400 to 462 square feet of building area. Eight comparables have a fireplace. The board of review's ten comparables sold from April to September 2015 for prices ranging from \$369,000 to \$450,000 or from \$155.11 to \$205.20 per square foot of living area, land included. The comparable sales at the low end of these ranges were the properties with crawl-space foundations. 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 a reduction in the subject's assessment is not warranted.

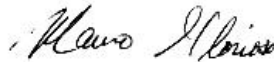
The parties presented sale prices for 17 comparable properties. The Board finds the appellant's comparables #2 through #7 sold from April 2013 to June 2014. The Board gave less weight to these comparables, because their sales were considered to be dated in relation to the January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #9. The Board finds these properties sold proximate to the assessment date and were the only comparables in the record to have crawl-space foundations like the subject. In addition, comparables #1 and #9 were very similar to the subject in location, land area, two-story design, frame exterior construction, age, living area and other features.

As further support, the Board considered the appellant's comparable #1 and board of review comparables #2 through #8 and #10. The Board finds these comparables also sold proximate to the assessment date. The appellant's comparable #1, despite the lack of information regarding this comparable's exterior construction and features, was reported to be similar to the subject in other characteristics. Board of review comparables #2 through #8 and #10, despite differing in foundation, were similar to the subject in other characteristics.

As a group, the appellant's comparable #1 and the board of review comparables sold from April to September 2015 for prices ranging from \$270,000 to \$450,000 or from \$131.84 to \$205.20 per square foot of living area, land included. The subject's assessment reflects a market value of \$359,511 or \$149.92 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued 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: \_\_\_\_\_

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: August 21, 2018



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Manikeswari Miriyala, by attorney:  
Michael R. Davies  
Law Offices of Michael R. Davies, Ltd.  
5533 West 109th Street, Unit 219  
Oak Lawn, IL 60453

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085