



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

APPELLANT: Subodh & Vanita Raniwala
DOCKET NO.: 16-04900.001-R-1
PARCEL NO.: 13-16-100-022

The parties of record before the Property Tax Appeal Board are Subodh & Vanita Raniwala, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$43,299
IMPR.: \$169,980
TOTAL: \$213,279

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 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 2-story dwelling of wood siding exterior construction with 3,613 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, three fireplaces and a 1,320 square foot garage. The property has a 276,179 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming improvement assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted a grid analysis with limited descriptive information on eight assessment comparables that are located within .37 of a mile of the subject. The comparables consist of 2-story dwellings ranging in size from 3,300 to 3,968 square feet of living area that were built from 1985 to 1992. Each comparable features a basement. The comparables have improvement assessments ranging

from \$134,521 to \$170,418 or from \$35.90 to \$44.21 per square foot of living area. Based on this evidence, the appellants 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 \$213,279. The subject property has an improvement assessment of \$169,980 or \$47.05 per square foot of living area.

With respect to the appellants' evidence, the board of review submitted a detailed grid analysis of appellant's comparables #1, #3, #4, #5, #7 and #8 depicting unfinished basements.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .586 of a mile of the subject. The comparables consist of 2-story dwellings of stone or wood siding and brick exterior construction ranging in size from 2,800 to 4,769 square feet of living area. The dwellings were built from 1965 to 1999. Comparables #3 and #4 have effective ages of 1990 and 1983 respectively. Each comparable has a basement with finished area, central air conditioning and one or two fireplaces. Comparables #1, #2 and #4 have garages ranging in size from 505 to 704 square feet of building area. Comparable #2 has an additional 672 square foot garage. The comparables have improvement assessments ranging from \$132,465 to \$211,652 or from \$43.30 to \$53.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants argued 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.

The record contains 12 assessment comparables for the Board's consideration. The Board gave less weight to appellants' comparables #1, #3, #4, #5, #7 based on their unfinished basements when compared to the subject's finished basement. The Board also gave reduced weight to board of review comparables #1, #2 and #4 due to their dissimilar dwelling sizes when compared to the subject's dwelling size.

The Board finds the appellants' comparables #2, #6 and #8 along with board of review comparable #3 are more similar to the subject in dwelling size, design, age and features. These properties have improvement assessments ranging from \$139,088 to \$211,652 or from \$38.96 to \$53.57 per square foot of living area. The subject property has an improvement assessment of \$169,980 or \$47.05 per square foot of living area, which falls within the range established by the most similar equity 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 supported. Therefore, no 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. 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: December 23, 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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APPELLANT

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