



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

APPELLANT: Harikishan Chikoti
DOCKET NO.: 17-03841.001-R-1
PARCEL NO.: 14-15-305-014

The parties of record before the Property Tax Appeal Board are Harikishan Chikoti, the appellant, 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: \$37,241
IMPR.: \$160,712
TOTAL: \$197,953

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 2017 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 wood siding exterior construction with 3,344 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished 1,733 square foot walkout-style basement, central air conditioning, a fireplace and a 698 square foot garage. The property has a 13,090 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. In support of this argument, the appellant submitted limited information on sixteen equity comparables located within .23 of a mile from the subject. Each comparable is described as a two-story dwelling built between 2008 and 2013 and which ranges in size from 3,017 to 3,638 square feet of living area. Each comparable has a basement ranging in size from 1,275 to 2,051 square feet of building area. No data was provided

concerning whether the dwellings have finished or unfinished basement areas, central air conditioning, fireplaces and/or garages or any other assessable amenity. The comparables have improvement assessments ranging from \$133,524 to \$165,229 or from \$43.26 to \$45.86 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$144,658 or \$43.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,953. The subject property has an improvement assessment of \$160,712 or \$48.06 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables set forth on two grid analyses, along with copies of the property record cards for the subject and its comparables; for ease of reference, the Property Tax Appeal Board has renumbered the second set of comparables as #5 through #8. The comparables located within .112 of a mile from the subject. Each comparable is a two-story dwelling of wood siding exterior construction that was built from 2012 to 2015. The homes range in size from 3,142 to 3,440 square feet of living area. Each comparable has an unfinished basement ranging in size from 1,533 to 1,815 square feet of building area. Features include central air conditioning and a garage ranging in size from 602 to 829 square feet of building area. Five of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$152,181 to \$166,959 or from \$47.77 to \$49.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that of the 24 comparables presented by both parties 18 of the properties or 75% "support a reduction based on building price/SF."

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). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 24 comparable properties to support their respective positions before the Property Tax Appeal Board. Each of the comparables presented were located in close proximity to the subject property. The Board has given reduced weight to appellant's comparables #1 through #6 and #8 as each of these dwellings were constructed between 2008 and 2010 as compared to the subject which was built in 2014. The Board has given reduced weight to appellant's comparables #10, #11, #15 and #16 as these dwellings differ from the subject in living area square footage as compared to other comparables in the record that more closely bracket the subject's dwelling size of 3,344 square feet.

The Board finds the best evidence of assessment equity to be appellant's comparables #7, #9, #12, #13 and #14 along with the board of review comparables. These thirteen comparables were built between 2012 and 2015 and range in size from 3,142 to 3,546 square feet of living area which brackets the subject's dwelling size. These comparables had improvement assessments that ranged from \$145,616 to \$166,959 or from \$44.53 to \$49.33 per square foot of living area. The subject's improvement assessment of \$160,712 or \$48.06 per square foot of living area falls within the range established by the best comparables in this record based on age and dwelling size. Therefore, based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: July 21, 2020



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

Harikishan Chikoti, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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