



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

APPELLANT: Narendra Narepalem  
DOCKET NO.: 18-01562.001-R-1  
PARCEL NO.: 16-36-308-094

The parties of record before the Property Tax Appeal Board are Narendra Narepalem, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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:** \$71,933  
**IMPR.:** \$196,360  
**TOTAL:** \$268,293

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 2018 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 brick exterior construction with 3,126 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement with 1,389 square feet of finished area, central air conditioning, a fireplace and a 580 square foot garage. The property has an 11,220 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on both overvaluation of the subject property and lack of uniformity in the assessment concerning the improvement assessment. In support of these arguments, the appellant submitted information on two comparable sales and a separate grid analysis with information on four equity comparables.

In support of the market value argument, the two comparable sales are located in the same neighborhood code assigned by the assessor as the subject property. The properties are located .02 and .57 of a mile from the subject and were improved with two-story dwellings of brick exterior construction that were built in 2001 and 2004. The homes contain 3,260 and 3,345 square feet of living area, respectively, with full basements with finished areas, central air conditioning, one fireplace in each home and garages of 484 and 441 square feet of building area, respectively. The properties sold in May 2017 and April 2016 for prices of \$784,000 and \$740,000 or for \$240.49 and \$221.23 per square foot of living area, including land, respectively.

In support of the inequity argument, the comparables are all located in the same neighborhood code assigned by the assessor as the subject property and within .06 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 2001 and 2007. The homes range in size from 3,130 to 3,743 square feet of living area. Each comparable has a full or partial basement, three of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 576 square feet of building area. The properties have improvement assessments ranging from \$176,551 to \$201,261 or from \$52.78 to \$56.82 per square foot of living area.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of \$721,668 at the statutory level of assessment of 33.33% and a reduced improvement assessment of \$168,599 or \$53.93 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 \$268,293. The subject's assessment reflects a market value of \$811,043 or \$259.45 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$196,360 or \$62.82 per square foot of living area.

In a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-02435.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$272,701 based upon the stipulation of the parties, wherein the appellant was represented by attorney Glenn S. Guttman, the same counsel for appellant as in this pending appeal. The board of review further explained that the township's general assessment period began in 2015 and runs through tax year 2018.

It further indicated that Moraine Township applied an equalization factors for tax years 2016, 2017 and 2018 of 1.0763, 1.0504 and 1.0058, respectively, to all non-farm properties in the township. The board of review further explained that applying each of these respective equalization factors would have raised the subject's 2018 assessment to \$310,089 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The board of review asserted the subject's assessment for the 2018 tax year was \$268,293, which is \$41,796<sup>1</sup> less than

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<sup>1</sup> The Board recognizes a mathematical error in the memorandum which slightly overstate the assessment difference as \$41,826.

required by the application of section 16-185 of the Property Tax Code. The board of review requested confirmation of the subject's assessment.

In addition, the board of review presented three comparables with both sales and equity data. The comparables are located in the same neighborhood code assigned by the assessor as the subject property and within .163 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 2015 or 2017. The homes range in size from 3,192 to 3,430 square feet of living area and feature basements, two of which have finished areas. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 483 to 855 square feet of building area. The comparables sold between July 2016 and December 2017 for prices ranging from \$980,000 to \$1,306,000 or from \$285.71 to \$396.72 per square foot of living area, including land. The comparables present improvement assessments ranging from \$248,610 to \$271,792 or from \$72.48 to \$85.15 per square foot of living area.

Based upon the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of a Memorandum Order issued by the Circuit Court of the Nineteenth Judicial Circuit Lake County, Illinois in the matter of *Abtahi v. Property Tax Appeal Board*, 18 MR 1116, May 29, 2019. The appellant contends this Order stands for the proposition that allows for the review of evidence pertaining to any tax year within a quadrennial to be contested to the extent the taxpayer/appellant has presented adequate evidence of value to suggest that the assessment overvalues the property.

The appellant's counsel also asserted that the Board's reliance upon the board of review comparable evidence "will undermine the independent consideration of this matter by the PTAB and, as such, should not be given any weight."

### **Conclusion of Law**

The appellant contends in part that 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

The taxpayer also contends assessment inequity as a 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.

As an initial point, the Property Tax Appeal Board finds that the circuit court order referenced by the appellant in rebuttal is not precedent but is only controlling for that particular decision on administrative review before the circuit court.

Second, 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-02435.001-R-1 in which a decision was issued based upon the stipulation of the parties reducing the subject's assessment to \$272,701. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 to 2018 tax years are within the same general assessment period and equalization factors of 1.0763, 1.0504 and 1.0058 were applied in Moraine Township in 2016, 2017 and 2018, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$310,089, which is greater than the 2018 assessment of the subject property of \$268,293. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains five sales and seven equity comparables submitted by the parties to support their respective arguments. On the market value evidence, the Board recognizes that board of review comparables #1, #2 and #3 are newer dwellings which would necessitate downward adjustments to make them more equivalent to the subject dwelling that was built in 2002. With such adjustments in mind, the comparables are otherwise relatively similar to the subject property with the exception that board of review comparable #1 lacks basement finish suggesting an upward adjustment would be appropriate to make this property more equivalent to the subject. These five properties sold from April 2016 to December 2017 for prices ranging from \$740,000 to \$1,306,000 or from \$221.23 to \$396.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$811,043 or \$259.45 per square foot of living area, land included, which is within the range and on the lower end of the range established by the comparables both in terms of overall value and on a square-foot basis which appears to be logical given the subject's date of construction. The Board finds on this record that the comparables demonstrate the subject property is not overvalued for assessment purposes.

The parties also presented a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparable #1 due to the unfinished basements of these dwellings as compared to the subject's 1,389 square feet of finished basement area.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with board of review comparables #2 and #3. The comparables have improvement assessments ranging from \$176,551 to \$271,792 or from \$52.78 to \$85.15 per square foot of living area. The subject property has an improvement assessment of \$196,360 or \$62.82 per square foot of living area, which falls within and at the lower end of the range of the best equity comparables in the record and appears justified after considering adjustments to the comparables for differences in age and features when compared to the subject. 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.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's 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: October 20, 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

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