



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

APPELLANT: Sunring Chime  
DOCKET NO.: 18-01724.001-R-1  
PARCEL NO.: 14-22-201-147

The parties of record before the Property Tax Appeal Board are Sunring Chime, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC 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:** \$46,428  
**IMPR.:** \$297,352  
**TOTAL:** \$343,780

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 4,967 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a 950 square foot garage. The property has a 56,199 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 4,532 to 5,401 square feet of living area. The homes were built from 2000 to 2007. Each comparable has an unfinished basement, central air conditioning and one to three fireplaces. Three of the comparables have garages that have either 984 or 1,098 square feet of

building area. The appellant failed to indicate if comparables #2 and #3 have garages and/or the size of their respective garages. The comparables have improvement assessments that range from \$179,599 to \$291,323 or from \$33.61 to \$53.94 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$232,207 or \$46.75 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 \$343,780. The subject property has an improvement assessment of \$297,352 or \$59.87 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,480 to 5,202 square feet of living area. The homes were built in 2006 or 2010. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 955 to 1,112 square feet of building area. The comparables have improvement assessments that range from \$274,851 to \$318,159 or from \$58.13 to \$71.02 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 which appeared to be an outlier when compared to other comparables in the record. The Board gave less weight to the appellant's comparables #2 and #3 due to their lack of a garage, or any description of a garage, when compared to the subject's 950 square foot garage. The Board gave less weight to board of review comparable #4 which has a significantly larger basement size when compared to the subject's basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #5 along with board of review comparables #1, #2 and #3 which are similar to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments that ranged from \$240,466 to \$303,170 or from \$50.54 to \$61.29 per square foot of living area. The subject's improvement assessment of \$297,352 or \$59.87 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

November 17, 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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