



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

APPELLANT: Jacob Killinger  
DOCKET NO.: 18-01733.001-R-1  
PARCEL NO.: 15-09-103-020

The parties of record before the Property Tax Appeal Board are Jacob Killinger, 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:** \$30,370  
**IMPR.:** \$82,377  
**TOTAL:** \$112,747

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 split-level dwelling of wood siding exterior construction with 1,250 square feet of living area. The dwelling was constructed in 1977. Features of the home include a finished lower level, central air conditioning and a 506 square foot garage. The property has a 15,412 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal concerning the subject's improvement assessment with multiple grid analyses. For ease of analysis, the appellant's sales data and equity data will be described separately by the Board.<sup>1</sup>

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<sup>1</sup> While there is equity data on the grid that contains the appellant's four sales comparables, based on the summary charts included with the appellant's evidence it appears the intent was to submit five equity comparables and four sales comparables for consideration in this appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within .61 of a mile from the subject. The comparable parcels range in size from 6,221 to 9,615 square feet of land area and have each been improved with a tri-level dwelling of wood siding exterior construction. The dwellings were from 40 to 43 years old and the homes range in size from 1,200 to 1,386 square feet of living area. Each home has central air conditioning and a garage ranging in size from 345 to 483 square feet of building area. No data on lower level areas and/or basements was provided by the appellant. The comparables sold from April to October 2017 for prices ranging from \$275,000 to \$297,000 or from \$201.30 to \$237.50 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted two grid analyses with information on five comparable properties located within .59 of a mile from the subject. The comparables consist of 40 to 43-year-old tri-level dwellings of wood siding exterior construction. The dwellings range in size from 1,290 to 1,482 square feet of living area. Each home has central air conditioning and a garage ranging in size from 189 to 528 square feet of building area. No data on lower level areas and/or basements was provided by the appellant. The comparables have improvement assessments ranging from \$58,537 to \$67,422 or from \$44.73 to \$48.83 per square foot of living area.

Based on this evidence, the appellant's counsel included documentation requesting a total assessment of \$91,896 which would reflect a market value of approximately \$275,716 or \$220.57 per square foot of living area, including land, at the statutory level of assessment of 33.33% and an improvement assessment of \$59,050 or \$47.24 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 \$112,747. The subject's assessment reflects a market value of \$340,831 or \$272.66 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 \$82,377 or \$65.90 per square foot of living area.

In support of its contention of the correct assessment on market value, the board of review submitted information on four comparable sales located within .651 of a mile from the subject. The comparable parcels range in size from 6,500 to 7,800 square feet of land area and have been improved with two, split-level or two, tri-level dwellings of wood siding exterior construction that were built between 1976 and 1979. The homes contain either 1,200 or 1,250 square feet of living area and have finished lower level areas based upon the underlying property record cards along with central air conditioning and a garage of either 483 or 506 square feet of building area. Two of the comparables each have a fireplace. The comparables sold between April and August 2017 for prices ranging from \$330,000 to \$343,000 or from \$268.00 to \$285.83 per square foot of living area, including land.

In support of its contention of the correct assessment on equity grounds, the board of review submitted two grid analyses with information on eight comparables, including the four sales along with four additional comparable properties. These eight comparables are located from .048 to .651 of a mile from the subject and consist of two, tri-level and six, split-level dwellings

of wood siding exterior construction that were built between 1976 and 1979. The homes contain either 1,200 or 1,250 square feet of living area and have finished lower levels, central air conditioning and a garage of either 483 or 506 square feet of building area. Four of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$70,131 to \$85,978 or from \$58.44 to \$68.78 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 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 submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables present varying degrees of similarity to the subject in design, but similarity in age and size although the subject has more land area than any of the comparable properties in the record. These comparables sold between April and August 2017 for prices ranging from \$275,000 to \$343,000 or from \$201.30 to \$285.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$340,831 or \$272.66 per square foot of living area, including land, which is within the range established by the comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

Alternatively, the taxpayer 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.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's equity comparables #1 through #4 and board of review sales comparables #1 and #4 which each differ from the subject in design when the record contains eight comparables which are most similar to the subject in design, age and size.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 and board of review sales comparables #2 and #3 along with board of review equity comparables #1 through #4. These seven comparables had improvement assessments ranging from \$64,158 to

\$85,978 or from \$48.83 to \$68.78 per square foot of living area. The subject's improvement assessment of \$82,377 or \$65.90 per square foot of living area is within the range of the best equity comparables in this record. 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.

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 taxation 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction 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: 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

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