



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

APPELLANT: Sha Ye  
DOCKET NO.: 18-01765.001-R-1  
PARCEL NO.: 15-15-205-015

The parties of record before the Property Tax Appeal Board are Sha Ye, 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:** \$30,088  
**IMPR.:** \$85,737  
**TOTAL:** \$115,825

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, wood-sided, single-family townhome with 1,964 square feet of living area. The dwelling was constructed in 1998 and features a 499 square foot finished lower level, central air-conditioning, a fireplace, 2-½ bathrooms and a 483-square foot garage.<sup>1</sup> The dwelling is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables, all located in the same development as the subject and in close proximity thereto. The comparables consist of wood-sided, single-family townhomes that were built in 1997 or 1998 and contain 2,478 square feet of living area. According to the grid analysis submitted by appellant's counsel, none of the

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<sup>1</sup> Some details regarding features of the subject property were corrected or supplemented by the grid analysis and property record card submitted by the board of review.

dwelling feature a basement and comparables #2 through #5 are designated "UPPER" units. Each of the dwellings has central air-conditioning and a 438 square foot garage. The comparables each has an improvement assessment of \$78,452 or \$31.66 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,825. The subject property has an improvement assessment of \$85,737 or \$43.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables that are all located in the same development as the subject and in close proximity thereto. They consist of two-story, wood-sided, single-family townhomes that were built in 1997. The dwellings each contain 1,964 square feet of living area and feature a 499 square foot finished lower level, central air-conditioning, and a 483 square foot garage. Seven of the comparables each have a fireplace. Each of the comparables has 2-½ bathrooms, except for comparables #6 and #7 which each have 3-½ bathrooms. Comparables #7 and #8 are shown as end units. The comparables have improvement assessments ranging from \$87,875 to \$92,909 or from \$44.74 to \$47.31 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 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 presented data on 14 suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparables which are all larger dwellings when compared to the subject. The Board also gave less weight to board of review comparables #6, #7 and #8 as comparables #6 and #7 each have 3-½ bathrooms and comparables #7 and #8 are end units, all dissimilar when compared to the subject.

The Board finds board of review comparables #1 through #5 and comparable #9 are nearly identical to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$87,875 to \$91,013 or from \$44.74 to \$46.34 per square foot of living area. The subject's improvement assessment of \$85,737 or \$43.65 per square foot of living area falls below the range established by the best comparables submitted for the Board's consideration. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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 15, 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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