



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

APPELLANT: Sai Kothavenkata  
DOCKET NO.: 19-04509.001-R-1  
PARCEL NO.: 11-32-105-002

The parties of record before the Property Tax Appeal Board are Sai Kothavenkata, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$53,843  
**IMPR.:** \$155,019  
**TOTAL:** \$208,862

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 2019 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 3,273 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a 615 square foot garage. The property has a 15,224 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from .04 to .81 of a mile from the subject property, one of which is located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,957 to 14,110 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 3,288 to 3,763 square feet of living area. The dwellings were built from 1999 to 2003. The comparables each have a basement, central air

conditioning, one or two fireplaces and a garage that ranges in size from 483 to 710 square feet of building area. The properties sold from February 2018 to August 2019 for prices ranging from \$570,000 to \$687,500 or from \$165.31 to \$200.85 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$185,451, which would reflect a market value of \$556,409 or \$170.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,862. The subject's assessment reflects a market value of \$635,032 or \$194.02 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject and five comparable sales located from .04 to .79 of a mile from the subject property, one of which is located within the same assessment neighborhood code as the subject. The board of review's comparables #1, #4 and #5 are duplicates of the appellant's comparables #2, #4 and #5, respectively. The comparables have sites that range in size from 11,680 to 14,950 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,288 to 3,763 square feet of living area. The dwellings were built from 2000 to 2003. The comparables each have a basement, central air conditioning and a garage that ranges in size from 612 to 710 square feet of building area. Four comparables each have one or two fireplaces. The properties sold from April 2018 to September 2019 for prices ranging from \$620,000 to \$687,500 or from \$171.41 to \$200.85 per square foot of living area, including land. The board of review stated the subject has the largest site. 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 record contains seven suggested comparable sales for the Board's consideration, as three sales were common to both parties. The Board finds all of these comparables are relatively similar to the subject in location, dwelling size, design, age and most features. The comparables sold from February 2018 to September 2019 for prices ranging from \$570,000 to \$687,500 or from \$165.31 to \$200.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$635,032 or \$194.02 per square foot of living area, including land, which falls within the range established by the comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: January 18, 2022



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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APPELLANT

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COUNTY

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