



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

APPELLANT: Imonina Christian  
DOCKET NO.: 19-07155.001-R-1  
PARCEL NO.: 04-20-211-002

The parties of record before the Property Tax Appeal Board are Imonina Christian, 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:** \$4,500  
**IMPR.:** \$30,370  
**TOTAL:** \$34,870

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 one-story dwelling of wood siding exterior construction with 1,118 square feet of living area. The dwelling was built in 1965. Features of the home include a basement, central air conditioning, a fireplace, and a 480 square foot garage.<sup>1</sup> The property has a 7,100 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,012 to 1,408 square feet of living area. The dwellings were built from

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<sup>1</sup> The Board finds the best description of the subject property was the subject's property record card presented by the board of review.

1956 to 1963. Two comparables have basements. One comparable has central air conditioning. Three comparables each have a garage ranging in size from 280 to 384 square feet of building area. The comparables have improvement assessments ranging from \$16,226 to \$26,597 or from \$15.25 to \$19.08 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 \$34,870. The subject property has an improvement assessment of \$30,370 or \$27.16 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in same assessment neighborhood code as the subject. For ease of reading, the board of review's second set of five comparables have been renumbered #4 through #8. The comparables consist of one-story dwellings of wood siding or aluminum siding exterior construction ranging in size from 1,064 to 1,200 square feet of living area. The dwellings were constructed from 1961 to 1991 and have basements. Six comparables have central air conditioning. Seven comparables each have a garage ranging in size from 320 to 858 square feet of building area. Three comparables each have an additional garage ranging in size from 352 to 576 square feet of building area. The comparables have improvement assessments ranging from \$30,958 to \$40,796 or from \$27.68 to \$35.36 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 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 no reduction in the subject's assessment is warranted.

The parties submitted thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 due to its larger dwelling size when compared to the subject. The Board gives less weight to board of review comparables #2, #3, #5 and #6 which are newer dwellings when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties remaining comparables which are more similar to the subject in age and dwelling size but have varying degrees of similarity in features when compared to the subject. These comparables have improvement assessments ranging from \$16,226 to \$38,612 or from \$15.25 to \$35.36 per square foot of living area. The subject has an improvement assessment of \$30,370 or \$27.16 per square foot of living area, which falls within the range established by the best comparables in the record both on overall and per square foot bases.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence in this record.

Based on this record and after considering adjustments to the best comparables for differences when compared to 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.

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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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