



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

APPELLANT: Prabhakar Sonparote
DOCKET NO.: 19-07573.001-R-1
PARCEL NO.: 15-36-100-006

The parties of record before the Property Tax Appeal Board are Prabhakar Sonparote, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, 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 ***a reduction*** 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: \$96,649
IMPR.: \$221,069
TOTAL: \$317,718

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 4,057 square feet of living area. The dwelling was built in 1951 and is approximately 68 years old. The dwelling has an effective date of construction of 1991. Features of the home include a crawl space foundation, central air conditioning, three fireplaces and an attached garage with 814 square feet of building area. The property has a 76,230 square foot site and is located in Riverwoods, Vernon 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 four equity comparables improved with one-story dwellings of wood siding exterior construction ranging in size from 3,546 to 5,276 square feet of living area. The dwellings are 31 or 40 years old. One comparable has a partial basement with finished area and three comparables have crawl space

foundations. Each comparable has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 252 to 975 square feet of building area. Comparable #2 is also described as having a detached garage. The comparables have the same assessment neighborhood code as the subject property and are located from .29 to 1.59 miles from the subject property. The improvement assessments on these properties range from \$192,261 to \$263,025 or from \$45.82 to \$54.22 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$221,069.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$341,231. The subject property has an improvement assessment of \$244,582 or \$40.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis for tax year 2021 containing information on four equity comparables improved with one-story dwellings of stone, brick, wood siding or brick and wood siding exterior construction ranging in size from 3,439 to 4,605 square feet of living area. The dwellings were built from 1972 to 2003. One comparable has a crawl space foundation, one comparable has a full unfinished basement, and two comparables have partial basements with recreation rooms. Each comparable has central air conditioning, one to four fireplaces, and an attached garage ranging in size from 802 to 1,137 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .41 to 1.63 miles from the subject property. The improvement assessments on these properties range from \$144,514 to \$291,421 or from \$42.02 to \$63.28 per square foot of living area. Board of review comparable #4 is the same comparable as appellant's comparable #4 although the assessment information differs. In the grid analysis the board of review reported an assessment for the subject property that differs from the amount contained on the board of review notice of findings that was submitted by the appellant.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on seven comparables submitted by the parties with one comparable being a common property. Overall, less weight is given the evidence provided by the board of review as it provided the assessments for the 2021 tax year rather than the 2019 tax year at issue. Additionally, board of review comparable #1 is significantly newer than the subject dwelling with a partial basement with finished area, which detracts from the weight that can be given this property. Less weight can be given appellant's comparable #4 as well as board of review comparable #2 and #4, which includes the common property, as each property has a full or partial basement, with one having finished area, while the subject has a crawl space

foundation. Most weight is given the appellant's comparables #1, #2 and #3 even though comparables #1 and #3 are improved with dwellings that are significantly larger than the subject dwelling. These three comparables have improvement assessments that range from \$45.82 to \$49.85 per square foot of living area. The subject's improvement assessment of \$60.29 per square foot of living area falls above the range established by the best comparables in this on a per square foot basis. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.



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:

May 17, 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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