



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

APPELLANT: Manikeswari Miriyala
DOCKET NO.: 19-09566.001-R-1
PARCEL NO.: 06-26-218-095

The parties of record before the Property Tax Appeal Board are Manikeswari Miriyala, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$9,306
IMPR.: \$51,438
TOTAL: \$60,744

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story townhouse of vinyl siding exterior construction with 1,933 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, and a 400 square foot garage. The property has a 2,857 square foot site¹ and is located in Grayslake, Avon Township, Lake County.

The appellant contends both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on six comparable sales. The comparables are located from 0.02 to 0.17 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels consist of either 2,614 or 3,049

¹ The parties differ regarding the subject's lot size. The Board finds the best evidence of the subject's lot size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

square feet of land area and are improved with 2-story townhomes of vinyl siding exterior construction. The homes have either 1,880 or 1,933 square feet of living area and were built in 2000 or 2002. Each home has a basement, central air conditioning, and a garage with either 400 or 420 square feet of building area. The comparables sold from February 2018 to November 2019 for prices ranging from \$165,000 to \$192,500 or from \$88.03 to \$102.39 per square foot of living area, including land.

The appellant further contends that the subject property was the subject matter of an appeal before the Board in a prior year under Docket Number 18-05747-R-1. More specifically, in Docket Number 18-05747.001-R-1, the Board rendered a decision lowering the assessment of the subject property to \$62,011 based on the agreement of the parties. The appellant indicated in the appeal petition that the subject is not an owner-occupied property and cited to Section 16-185 the Property Tax Code (35 ILCS 200/16-185) as the basis for the contention of law.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$60,744, which would reflect a market value of \$182,250 or \$94.28 per square foot of living area, including land, at 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 \$67,507. The subject's assessment reflects a market value of \$205,251 or \$106.18 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. The board of review disclosed that 2019 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparables #3 and #5 are the same properties as the appellant's comparables #4 and #5, respectively. The comparables are located from 0.04 to 0.18 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 2,610 to 3,070 square feet of land area and are improved with 2-story townhomes of vinyl siding exterior construction. The homes have either 1,880 or 1,933 square feet of living area and were built in 2000 or 2002. Four homes each have a basement, one of which has finished area, and one home has a concrete slab foundation. Each home has central air conditioning and a garage with either 400 or 420 square feet of building area. One home has a fireplace. The comparables sold from November 2018 to July 2021 for prices ranging from \$185,000 to \$225,000 or from \$95.71 to \$119.68 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that the board of review's comparable #4 sold too remote in time from the assessment date to be indicative of market value as of that date.

Conclusion of Law

The appellant contends, in part, that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparable #4, which sold less proximate in time to the January 1, 2019 assessment date than other sales in this record. The Board gives less weight to the board of review's comparables #1 and #2, due to substantial differences from the subject in basement finish and/or foundation type. The Board gives less weight to the appellant's comparables #1, #2, and #6 and the appellant's comparable #5/board of review's comparable #5, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the appellant's comparable #4/board of review's comparable #3, which are identical to the subject in dwelling size, age, and features and are similar to the subject in location and lot size. These most similar comparables sold in February 2018 and November 2019 for prices of \$179,500 and \$185,000 or \$92.86 and \$95.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$205,251 or \$106.18 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

The appellant further makes a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The board of review disclosed that 2018 and 2019 are not within the same general assessment period and the appellant indicated that the subject is not an owner-occupied residence; consequently, the Board finds no further reduction pursuant to Section 16-185 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:

August 23, 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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