



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

APPELLANT: Suman Pradhan  
DOCKET NO.: 20-01487.001-R-1  
PARCEL NO.: 14-15-305-032

The parties of record before the Property Tax Appeal Board are Suman Pradhan, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$42,595  
**IMPR.:** \$189,769  
**TOTAL:** \$232,364

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 2020 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 dwelling of wood siding exterior construction with 3,604 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement, central air conditioning, a fireplace, and a 701 square foot garage. The property has a 13,090 square foot site and is located in Hawthorn Woods, Ela 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 presented in two grid analyses. The comparables are located within 0.24 of a mile from the subject. The parcels range in size from 13,670 to 18,020 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,963 to 3,514 square feet of living area. The dwellings were built from 1992 to 1995. Each home has a basement, central air conditioning, a

fireplace, and a garage ranging in size from 437 to 735 square feet of building area. The comparables sold from December 2018 to November 2019 for prices ranging from \$522,500 to \$595,000 or from \$169.32 to \$179.72 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$209,767 which would reflect a market value of \$629,364 or \$174.63 per square foot of living area, including land, when applying 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 \$240,005. The subject's assessment reflects a market value of \$720,952 or \$200.04 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within 0.12 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables have 13,080 or 13,090 square foot sites that are improved with 2-story homes of wood siding exterior construction with 3,142 or 3,211 square feet of living area. The dwellings were built in 2012 or 2014. Each home has a walkout basement, central air conditioning, and a 792 or 829 square foot garage. One home has a fireplace. The comparables sold in February 2019 and December 2020 for prices of \$612,500 and \$623,000 or \$194.94 and \$194.02 per square foot of living area, including land, respectively.

The board of review submitted a brief contending that the appellant's comparables are located in a different neighborhood and city than the subject and are older homes than the subject dwelling.

Based on this evidence the board of review requested the subject's assessment be sustained.

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

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are substantially older homes than the subject dwelling.

The Board finds the best evidence of market value to be the board of review's comparables, which are similar to the subject in age, location, lot size, and some features, although these comparables are much smaller homes than the subject dwelling, suggesting that upward adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in February 2019 and December 2020 for prices of \$612,500 and \$623,000 or \$194.94 and \$194.02 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$720,952 or \$200.04 per square

foot of living area, including land, which is above the range established by the best comparable sales in this record, and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size. Based on this evidence the Board finds 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:

October 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Suman Pradhan, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085