



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

APPELLANT: Sunita Kakarlapudi
DOCKET NO.: 21-02306.001-R-1
PARCEL NO.: 07-17-108-004

The parties of record before the Property Tax Appeal Board are Sunita Kakarlapudi, 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 **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: \$15,615
IMPR.: \$147,902
TOTAL: \$163,517

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 2021 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 3,738 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with a 1,018 square foot recreation room, central air conditioning, a fireplace, and a garage containing 594 square feet of building area. The property has a 11,760 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located within .44 of a mile from the subject with one property located in the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 8,270 to 15,400 square feet of land area that are improved with 2-story dwellings of wood siding exteriors ranging in size from 3,022 to 3,143 square feet of living area. The dwellings were built from 1994 to 1998. Each

comparable features an unfinished basement, central air conditioning, a fireplace, and an attached garage ranging in size from 484 to 683 square feet of building area. The comparables sold from January 2018 to November 2020 for prices ranging from \$287,500 to \$408,000 or from \$95.14 to \$129.81 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,517. The subject's assessment reflects a market value of \$491,780 or \$131.56 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 with information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 12,630 to 19,950 square feet of land area. The sites are improved with 2-story dwellings of wood siding exteriors ranging in size from 2,614 to 3,285 square feet of living area. The dwellings were built from 1993 to 2017. Each comparable features a basement, one with a 1,361 square foot recreation room. Each home has central air conditioning, a fireplace, and an attached garage ranging in size from 638 to 866 square feet of building area. The comparables sold from December 2019 to February 2021 for prices ranging from \$470,000 to \$540,000 or from \$146.12 to \$206.58 per square foot of living area, including land. Based on this evidence, the board of review requested the 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board finds that none of parties' comparables are truly similar to the subject in many relevant aspects. Nevertheless, the Board gave less weight to appellant's comparables #1, #4, and #5, along with board of review comparable #1 based on their sale dates occurring in 2018 and 2019 and, therefore, not as likely to be reflective of the subject's market value as of the January 1, 2021 lien date at issue as the remaining comparables in the record. On this record, the Board gave greatest weight to appellant's comparables #2 and #3, along with the comparables #2 and #3 submitted by the board of review. However, each of these comparables has a significantly smaller dwelling size and older age relative to the subject, suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. Additionally, only board of review comparable #2 has a finished basement as does the subject, suggesting that further adjustments may be appropriate.

On this record, the Board finds the best overall comparables sold from November 2020 to February 2021 for prices ranging from \$360,000 to \$480,000 or from \$116.24 to \$163.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$491,780 or \$131.56 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on a per square foot basis, and above the range in terms of overall value. However, considering the subject's larger dwelling size, newer age and/or finished basement when compared to the best overall comparable properties in this record, the subject's slightly higher overall value appears logical. Therefore, based on the evidence presented, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not 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:

October 17, 2023



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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