



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

APPELLANT: Sampath Nadella  
DOCKET NO.: 21-03061.001-R-1  
PARCEL NO.: 14-15-305-013

The parties of record before the Property Tax Appeal Board are Sampath Nadella, the appellant; 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:** \$42,595  
**IMPR.:** \$201,309  
**TOTAL:** \$243,904

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 two-story dwelling of wood siding exterior construction with 3,720 square feet of living area. The dwelling is approximately 6 years old. Features of the home include a walk-out basement, central air conditioning, a fireplace and a 698 square foot garage. The property has a 13,090 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

Sampath Nadella appeared for a hearing before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. Nadella made an opening argument that the Property Tax Appeal Board reduced the assessments on two of his neighbors having docket #'s 20-04790 and 20-04791. Nadella stated that he used the same comparables that were used by his neighbors and the Property Tax Appeal Board reduced their assessments.

In support of this argument the appellant submitted information on four equity comparables with one comparable located in the appellant's neighborhood and within 1.76 miles of the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,113 to 3,966 square feet of living area. The comparables range in age from 7 to 19 years old. Each comparable has a basement, central air conditioning, three comparables have a fireplace and each comparable has a garage ranging in size from 620 to 713 square feet of building area. The comparables have assessments ranging from \$131,415 to \$169,313 or from \$40.15 to \$42.82 square feet of living area. Based on the evidence Nadella requested that his improvement assessment be reduced to \$149,354 or \$40.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,904. The subject property has an improvement assessment of \$201,309 or \$54.12 per square foot of living area. Appearing for the board of review is Jack Perry, Mass Appraisal Specialist.

In support of its contention of the correct assessment the board of review submitted information on two<sup>1</sup> equity comparables located in the same neighborhood as the subject and within .12 of a mile from the subject property. Perry testified that the comparables are improved with two-story dwellings of wood siding exterior construction containing either 3,799 or 3,946 square feet of living area. The comparables were built in 2015 or 2016. Each comparable has a basement with one comparable having a walk-out, central air conditioning, a fireplace and a garage containing either 765 or 804 square feet of building area. The comparables have improvement assessments of either \$192,333 or \$215,390 and \$50.63 or 54.58 per square foot of living area. Based on the evidence the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 a reduction in the subject's assessment is not warranted.

In regards, to Nadella referencing two reductions in assessment by the Property Tax Appeal Board in 2020, the Board gives no weight to this argument as no evidence was submitted to support this claim.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 through #4 as these properties are not located in the appellant's neighborhood and are over 1 mile from the subject.

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<sup>1</sup> The board of review grid analysis depicts three equity comparables. Perry testified that comparable #1 and Comparable #3 are duplicates.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables. These comparables are most similar to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$163,144 to \$215,390 or from \$42.29 to \$54.58 per square foot of living area. The subject's improvement assessment \$201,309 or \$54.12 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment 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: January 16, 2024



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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COUNTY

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