



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

APPELLANT: Someswararao Surapureddi
DOCKET NO.: 21-03090.001-R-1
PARCEL NO.: 14-15-304-003

The parties of record before the Property Tax Appeal Board are Someswararao Surapureddi, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$38,335
IMPR.: \$184,839
TOTAL: \$223,174

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 is improved with a 2-story dwelling of brick exterior construction with 3,842 square feet of living area. The dwelling was built in 2008. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 694 square feet of building area. The property has an approximately 13,090 square foot site and is located in Hawthorn Woods, Ela 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 located within the same neighborhood code as the subject property and within 0.15 of a mile from the subject. The properties are improved with 2-story dwellings of frame exterior construction ranging in size from 3,900 to 3,964 square feet of living area. The homes were built in either 2008 or 2013. Each comparable has an unfinished basement with one being a lookout,

central air conditioning, one fireplace, and a garage with either 694 or 846 square feet of building area. These comparables have improvement assessments ranging from \$187,316 to \$189,435 or from \$47.79 to \$48.35 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$184,483 or \$48.02 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 \$229,889. The subject property has an improvement assessment of \$191,554 or \$49.86 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property and within 0.15 of a mile from the subject. Board of review comparables #3 and #5 are the same properties as the appellant's comparables #4 and #3, respectively. The properties are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,863 to 4,606 square feet of living area.¹ The dwellings were built from 2008 to 2012. Each comparable has an unfinished basement with one being a walkout, central air conditioning, one fireplace, and a garage that ranges in size from 666 to 694 square feet of building area. These comparables have improvement assessments ranging from \$187,316 to \$222,078 or from \$48.03 to \$48.85 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 seven equity comparables submitted by the parties to support their respective positions, which included two comparables shared by the parties. The Board gives less weight to board of review comparable #2 which is less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and other features. These comparables have improvement assessments ranging from \$187,316 to \$194,965 or from \$47.79 to \$48.85 per square foot of living area. The subject's improvement assessment of \$191,554 or \$49.86 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but above the range on a per square foot

¹ The parties differ slightly by 17 square feet as to the dwelling size of the common comparable, board of review #5/appellant comparable #3. Given the lack of uniformity argument, on this record the Board finds this single discrepancy is not material to the final outcome.

basis which does not appear logical given the subject's age of 2008 when three of the six comparable are newer homes. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: February 20, 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

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

APPELLANT

Someswararao Surapureddi, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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