



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

APPELLANT: Nicholas Puthumana
DOCKET NO.: 21-04126.001-R-1
PARCEL NO.: 06-21-310-008

The parties of record before the Property Tax Appeal Board are Nicholas Puthumana, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$7,449
IMPR.: \$51,055
TOTAL: \$58,504

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 vinyl siding exterior construction with 1,560 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, and a 550 square foot garage. The property has a 4,356 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .35 of a mile to 1.23 miles from the subject and have the same assessment neighborhood code as the subject. These comparables have sites ranging in size from 4,792 to 6,547 square feet of land area that are improved with 2-story dwellings ranging in size from 1,474 to 1,800 square feet of living area. The dwellings were built from 1994 to 2003 and have basements. Three comparables each have central air conditioning; one comparable has a fireplace; and each comparable has a garage

ranging in size from 400 to 672 square feet of building area. The comparables sold from February 2019 to June 2020 for prices ranging from \$158,000 to \$195,500 or from \$107.18 to \$110.90 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,504. The subject's assessment reflects a market value of \$175,952 or \$112.79 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 information on five comparable sales located from 1.11 to 1.55 miles from the subject and have the same assessment neighborhood code as the subject. The comparables are reported to have sites with either 5,000 or 5,380 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction with either 1,448 or 1,600 square feet of living area. The dwellings were built from 1950 to 1977 with comparable #1 having an effective age of 1987. Two comparables have basements, one with finished area. Two comparables have crawl space foundations. Two comparables have central air conditioning and three comparables have garages with 432 or 480 square feet of building area. The comparables sold from September to December 2020 for prices ranging from \$175,000 to \$199,000 or from \$120.86 to \$133.29 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eight comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4 which sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board also gives less weight to board of review comparables #1, #2 and #4 which lack a garage, basement area and/or central air conditioning when compared to the subject. In addition, board of review comparable #1 has finished basement area, not a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #3 which sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in location, site size, dwelling size and some features. These comparables sold in June and December 2020 for prices of \$193,000 and \$195,000 or for \$108.61 to \$133.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$175,952 or \$112.79 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on a per square foot basis and

falls below on overall basis. Based on this record and after considering adjustments to the best comparables for differences including dwelling size and age when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that 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: 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

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

APPELLANT

Nicholas Puthumana, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

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