



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

APPELLANT: Devi Pulla  
DOCKET NO.: 21-04958.001-R-1  
PARCEL NO.: 15-17-404-011

The parties of record before the Property Tax Appeal Board are Devi Pulla, 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:** \$43,126  
**IMPR.:** \$146,340  
**TOTAL:** \$189,466

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 frame exterior construction with 3,405 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 405 square foot garage. The property has an approximately 16,178 square foot site and is located in Buffalo Grove, Vernon 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 properties, four of which had recent sales. Comparable #5 lacked any recent sale information and therefore shall not be further discussed or analyzed. The four comparable sales are located within 0.60 of a mile from the subject property, have sites ranging in size from 13,124 to 29,517 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 3,378 to 3,453 square

feet of living area. The dwellings were built from 1988 to 1991. Each comparable has a basement with one having finished area. Each dwelling has central air conditioning and a garage ranging in size from 405 to 781 square feet of building area. Three comparables each have one fireplace. The properties sold from April to September 2020 for prices ranging from \$475,000 to \$557,000 or from \$140.04 to \$161.31 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$181,582 which reflects a market value of \$544,800 or \$160.00 per square foot of living area, land included, 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 \$189,466. The subject's assessment reflects a market value of \$569,823 or \$167.53 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 within 0.71 of a mile from the subject property. The comparables have sites that range in size from 13,410 to 30,660 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,357 to 3,562 square feet of living area. The homes were built from 1988 to 1991. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 405 to 736 square feet of building area. The properties sold from March 2020 to September 2021 for prices ranging from \$570,000 to \$625,000 or from \$168.74 to \$175.46 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to each of the appellant comparables along with board of review comparables #1, #4 and #5 which lack a finished basement and/or have a substantially larger site size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are more similar to the subject in location, age, design, site size, dwelling size and other features. These two best comparables sold in September 2020 and July 2021 for prices of \$570,000 and \$580,000 or for \$168.74 and \$170.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$569,823 or \$167.35 per square foot of living area, including land, which falls below the two best comparable sales in this record. After

considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported and 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:

August 22, 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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COUNTY

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