



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

APPELLANT: Thomas Pallithazhathethil
DOCKET NO.: 22-00379.001-R-1
PARCEL NO.: 06-23-308-036

The parties of record before the Property Tax Appeal Board are Thomas Pallithazhathethil, 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: \$15,652
IMPR.: \$88,144
TOTAL: \$103,796

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 2022 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 two-story dwelling of vinyl siding exterior construction that contains 2,294 square feet of living area. The dwelling was built in 1994. Features of the home include a full basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage with 420 square feet of building area. The property has a 14,210 square foot site and is located in Grayslake, Avon 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 sales improved with two-story dwellings with vinyl siding exteriors that range in size from 1,808 to 2,344 square feet of living area. The homes were built in 1993 and 1994. Each comparable has a full basement with three having finished recreation room area, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage ranging in size from 420 to 441 square feet of building area. The comparables

have sites ranging in size from 6,900 to 8,750 square feet of land area. These properties are in the same neighborhood as the subject and located the same street and within approximately .16 of a mile of the subject. The sales occurred from May 2020 to April 2021 for prices ranging from \$230,000 to \$300,000 or from \$118.17 to \$130.78 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$97,263.

The appellant's submission also included a grid analysis entitled "Assessor Comps" with written comments or edits about the comparables. However, this evidence appears to relate to the comparables used by the township assessor at the county board of review level appeal and differs from the sales grid analysis submitted by the board of review in the instant appeal before this Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,796. The subject's assessment reflects a market value of \$311,419 or \$135.75 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 2,294 to 2,371 square feet of living area. The homes were built from 1992 to 1996. Each comparable has a full basement with three having finished recreation rooms, central air conditioning, 2½ or 3½ bathrooms, and an attached garage ranging in size from 420 to 462 square feet of building area. Four of the comparables have one fireplace. The comparables have sites ranging in size from 6,620 to 10,000 square feet of land area. These properties are in the same neighborhood as the subject and from approximately .16 to .46 of a mile from the subject property. The sales occurred from August 2021 to November 2022 for prices ranging from \$380,000 to \$409,000 or from \$165.65 to \$174.49 per square foot of living area, including land.

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 Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #1, #3, #4, and #5 as these comparables sold most proximate in time to the January 1, 2022, assessment date, occurring from April 2021 to August 2022. These comparables are similar to the subject in location and are improved with homes similar to the subject in age, style, size and most features with the exception four have finished basement area, a feature the subject does not have, suggesting these comparables may require downward

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

adjustments to make them more equivalent to the subject property. These five comparables sold for prices ranging from \$300,000 to \$409,000 or from \$130.78 to \$174.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$311,419 or \$135.75 per square foot of living area, including land, which is at the low end of the range established by the best comparable sales in this record. Less weight is given appellant's comparables #1, #2, #3 and #5 as well as board of review comparable #2 as these sales did not occur as proximate in time to the assessment as the best sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and a reduction in the subject's assessment is not 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: March 26, 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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