



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

APPELLANT: Kanda Ravishankar  
DOCKET NO.: 22-00394.001-R-1  
PARCEL NO.: 14-15-304-025

The parties of record before the Property Tax Appeal Board are Kanda Ravishankar, 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*** 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:** \$44,225  
**IMPR.:** \$192,917  
**TOTAL:** \$237,142

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 consists of a two-story dwelling of frame exterior construction with 3,567 square feet of living area. The dwelling was constructed in 2015. Features of the home include a look-out basement, central air conditioning, five full baths and a 682 square foot garage. The property has an approximately 13,826 square foot site and is located in Hawthorn Woods, Ela 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 that have the same assessment neighborhood code as the subject and are located within .27 of a mile from the subject property. The parcels range in size from 13,090 to 15,629 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,847 to 3,946 square feet of living area. The dwellings were built from 2008 to 2016. The comparables

each have a basement, two of which are walk-out designs. Each comparable has central air conditioning, two to four full baths and a garage ranging in size from 631 to 804 square feet of building area. Two comparables each have a half bath and three comparables each have a fireplace. The comparables sold from December 2020 to September 2021 for prices ranging from \$555,000 to \$750,000 or from \$186.89 to \$194.94 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled "Assessor Comps" that included information on four comparable sales presumably presented at the local hearing with handwritten notations pointing out the differences between the comparables and the subject. However, only one comparable in the grid analysis is found in the evidence presented by the board of review.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$228,318, which would reflect a market value of \$685,023 or \$192.04 per square foot of living area, including land, when using 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 \$237,142. The subject's assessment reflects a market value of \$711,497 or \$199.47 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .14 of a mile from the subject property. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #2 and #1, respectively, which were previously described. The board of review's comparable #3 has a 14,597 square foot site that is improved with a two-story dwelling of frame exterior construction. The dwelling was built in 2015 and contains 3,309 square feet of living area. The dwelling has a basement, central air conditioning, three full baths, a fireplace and a 645 square foot garage. This property sold in May 2021 for \$670,000 or \$202.48 per square foot of living area, including land.

The board of review also noted that the subject has a superior bath count, due to the new bath in the finished basement. The property information sheet submitted by the board of review disclosed the subject dwelling has five full baths but did not depict finished area in the basement.

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

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

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 five comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to the appellant's comparable #4 due to its smaller dwelling size, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2 and #3, along with board of review comparables #1, #2 and #3, which includes the two common comparables. The Board finds these four comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from December 2020 to May 2021 for prices ranging from \$623,000 to \$750,000 or from \$186.89 to \$202.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$711,497 or \$199.47 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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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