



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

APPELLANT: Sinitha Thulurath  
DOCKET NO.: 22-00587.001-R-1  
PARCEL NO.: 11-02-401-102

The parties of record before the Property Tax Appeal Board are Sinitha Thulurath, 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 **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:** \$61,537  
**IMPR.:** \$259,654  
**TOTAL:** \$321,191

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 brick and frame exterior construction with 4,277 square feet of living area. The dwelling was constructed in 2014 and is approximately eight years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 893 square feet of building area. The property has an approximately 20,875 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .11 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of wood siding or brick exterior construction ranging in size from 4,287 to 5,226 square feet of living area. The homes are 9 to

17 years old. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement, and a garage ranging in size from 652 to 872 square feet of building area. The comparables have improvement assessments ranging from \$229,631 to \$294,877 or from \$53.56 to \$56.42 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$236,838 or \$55.37 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 \$321,191. The subject property has an improvement assessment of \$259,654 or \$60.71 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .11 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 4,490 to 5,140 square feet of living area. The homes were built from 2010 to 2017. Each dwelling has central air conditioning, two fireplaces, an unfinished basement, and a garage ranging in size from 804 to 1,010 square feet of building area. The comparables have improvement assessments ranging from \$258,898 to \$301,033 or from \$57.66 to \$58.57 per square foot of living area. The board of review noted on its grid that its comparables were of the same style as the subject. The board of review also noted that the subject is newer and has a larger garage than the appellant comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 and #4, as well as board of review comparable #1, which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #2 and #3, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$229,631 to \$279,369 or from \$53.56 to \$58.04 per square foot of living area. The subject's improvement assessment of \$259,654 or \$60.71 per square foot of living area falls within the range established by the best comparables in this record overall. While the subject's improvement assessment falls above the range on a per-square-foot basis, the Board finds it logical due to economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per

unit value increases. Besides dwelling size differences, the subject is newer in age when compared to the appellant's comparable #1, which is otherwise most similar in size to the subject. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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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COUNTY

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