



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

APPELLANT: Someswararao Surapureddi
DOCKET NO.: 22-00827.001-R-1
PARCEL NO.: 14-15-304-003

The parties of record before the Property Tax Appeal Board are Someswararao Surapureddi, 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 A Reduction 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: \$39,343
IMPR.: \$189,700
TOTAL: \$229,043

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 2-story dwelling of brick exterior construction with 3,842 square feet of living area. The dwelling was built in 2008. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 694 square feet of building area. The property has an approximately 13,090 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant disclosed in the appeal petition that the subject was an owner-occupied dwelling.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.15 of a mile from the subject. The comparables are improved with 2-story homes of

wood siding exterior construction ranging in size from 3,858 to 4,241 square feet of living area. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 683 to 883 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$167,435 to \$193,393 or from \$43.40 to \$49.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket No. 21-06090. In the 2021 appeal, the Board issued a decision lowering the assessment of the subject property to \$223,174 based on the weight of the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,935. The subject property has an improvement assessment of \$196,592 or \$51.17 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0263 was applied in the 2022 tax year to all non-farm properties in Ela Township.

The board of review noted that the appellant's comparable are lower due to prior board of review reductions and are "isolated examples of inequality."

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.15 of a mile from the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 3,450 to 3,603 square feet of living area. Each comparable has an unfinished basement with one being a walkout, central air conditioning, one fireplace, and a garage ranging in size from 710 to 863 square feet of building area. The comparables have improvement assessments ranging from \$178,465 to \$187,764 or from \$51.05 to \$52.65 per square foot of living area. 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 21-03090. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$223,174 based on the weight of the evidence submitted by the parties. The Property Tax Appeal Board finds the record disclosed that the Lake County quadrennial general assessment period began in the 2019

tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied dwelling and that the 2021 and 2022 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2022 a township equalization factor of 1.0263 was applied in Ela Township. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2021 decision results in an assessment of \$229,043 ($\$223,174 \times 1.0263 = \$229,043$) which is less than the subject's final 2022 assessment as established by the board of review of \$235,935. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

As a final point, the Board finds the eight equity comparables submitted by the parties have varying degrees of similarity in location and features to the subject. These comparables have improvement assessments ranging from \$167,435 to \$193,393 or from \$43.40 to \$52.65 per square foot of living area. The subject's improvement assessment of \$189,700 or \$49.38 per square foot of living area falls within the range established by the comparables in this record. The Board finds the subject dwelling is being equitably assessed.

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: February 20, 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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