FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Srinath Jogina
DOCKET NO.: 23-01794.001-R-1
PARCEL NO.: 14-32-301-076

The parties of record before the Property Tax Appeal Board are Srinath Jogina, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	$24,032
IMPR.:	$164,617
TOTAL:	$188,649

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 2023 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 exterior construction with 3,102 square feet of living area. The dwelling was constructed in 1977 and is approximately 46 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 506 square foot garage, and an 800 square foot inground swimming pool. The property has a 32,393 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables that are located in the same neighborhood code as the subject and from .25 to .91 of a mile from the subject. The comparables consist of two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,052 to 3,198 square feet of living area. The homes were built from 1963 to 1977 with two comparables having effective ages of 1972 and 1978. Features include unfinished basements, central air conditioning, one to three fireplaces, and a garage ranging in size from 528 to 912 square feet of building area. The comparables have improvement assessments ranging from $143,880 to $166,130 or from $45.37 to $52.21 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $154,929 or $49.94 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 $188,649. The subject property has an improvement assessment of $164,617 or $53.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables that are located in the same neighborhood code as the subject and from .31 of a mile to 1.34 miles from the subject. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 2,712 to 3,323 square feet of living area. The homes were built from 1973 to 1979. Features include unfinished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 864 square feet of building area. The comparables have improvement assessments ranging from $145,764 to $183,841 or from $53.14 to $55.32 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 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 fourteen equity comparables to support their respective positions before the Property Tax Appeal Board, none of which have an inground swimming pool which is feature of the subject. The Board has given reduced weight to the appellant’s comparables #3, #5, #6 and #7 as well as board of review comparables #2 and #5 due to differences in their location, ages or dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4 and #8 as well as board of review comparables #1, #3, #4 and #6. These comparables are overall more similar to the subject in property characteristics but still require adjustments for varying differences to make them more equivalent to the subject, including but not limited to a lack of an inground swimming pool. These eight comparables have improvement assessments ranging from $144,924 to $183,841 or from $47.48 to $55.32 per square foot of living area. The subject's improvement assessment of $164,617 or $53.07 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables when compared to 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:

C E R T I F I C A T I O N

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: October 15, 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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