



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

APPELLANT: Varma Dantuluri
DOCKET NO.: 23-02915.001-R-1
PARCEL NO.: 15-18-401-024

The parties of record before the Property Tax Appeal Board are Varma Dantuluri, the appellant; 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: \$53,012
IMPR.: \$184,870
TOTAL: \$237,882

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.

Preliminary Matter

This appeal was filed on February 7, 2024 by the appellant using the Board's Electronic Filing Portal (86 Ill. Admin. Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #3, and #4 in the additional grids are duplicates of the Sec. V data].

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 4,308 square feet of living area. The dwelling was built in 1989 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, 5.5 bathrooms, and a garage with 875 square feet of building area. The property has

an approximately 80,586 square foot size and is located in Long Grove, Vernon Township, Lake County.

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 three equity comparables that are located in the same assessment neighborhood code as the subject and within 0.40 of a mile from the subject. Each comparable is improved with a 2-story dwelling of brick exterior construction ranging in size from 4,366 to 4,566 square feet of living area. The homes are either 36 or 37 years old. Each comparable has a basement with finished area, central air conditioning, from two to four fireplaces, from 3.5 to 5.5 bathrooms, and a garage that ranges in size from 725 to 792 square feet of building area. The comparables have improvement assessments ranging from \$144,417 to \$160,909 or from \$33.08 to \$36.45 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$149,003 or \$34.59 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 \$237,882. The subject property has an improvement assessment of \$184,870 or \$42.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and within 0.44 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame, brick, or brick and frame exterior construction ranging in size from 4,028 to 4,586 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement with one having finished area, central air conditioning, either one or two fireplaces, from 2.5 to 4.5 bathrooms, and a garage that ranges in size from 690 to 825 square feet of building area. The comparables have improvement assessments ranging from \$189,124 to \$214,625 or from \$42.62 to \$47.21 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 appellant 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 eight equity comparables to support their respective positions. The Board finds each of the parties' comparables to be similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. Upward adjustments would be necessary to the parties' comparables to make them more equivalent to the subject for the following inferior differences in relation to the subject: each comparable is slightly older in age, two comparables have smaller dwelling sizes, two comparables have smaller basements,

seven comparables have fewer bathrooms, three comparables lack finished basement area which is a feature of the subject, two comparables have less finished basement area, and each comparable has a smaller garage. Conversely, downward adjustments would be needed to make the parties' comparables more equivalent to the subject for the following superior differences when compared to the subject: six comparables have larger dwelling sizes, six comparables have larger basements, three comparables have more finished basement area, and seven comparables have more fireplaces. The parties comparables have improvement assessments ranging from \$144,417 to \$214,625 or from \$33.08 to \$47.21 per square foot of living area. The subject's improvement assessment of \$184,870 or \$42.91 per square foot of living falls within the range established by the best comparables in this record.

When considering only the five comparables described above which have finished basement area, like the subject, these comparables have improvement assessments ranging from \$144,417 to \$201,659 or from \$33.08 to \$46.16. The subject's improvement assessment of \$184,870 or \$42.91 per square foot of living also falls within the range established by the five comparables in this record, which have finished basement area, like the subject.

Based on this record and after considering the aforementioned adjustments to the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: _____

November 19, 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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