



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

APPELLANT: Ramesh Muthukumar
DOCKET NO.: 24-02027.001-R-1
PARCEL NO.: 11-29-201-074

The parties of record before the Property Tax Appeal Board are Ramesh Muthukumar, 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 **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: \$58,262
IMPR.: \$197,503
TOTAL: \$255,765

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 2024 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 2-story dwelling of brick exterior construction with 3,717 square feet of living area. The dwelling was constructed in 2003 and is approximately 21 years old. Features of the home include a basement, central air conditioning, 4.5 bathrooms,¹ a fireplace, and a 594 square foot garage. The property has an approximately 11,268 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located 0.29 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 3,551 to 3,844 square feet of living area that are 20 to 23 years old.

¹ The Board finds the best evidence of bathroom count is found in the board of review's evidence, which includes an assessment printout of the subject's features and was not refuted by the appellant.

Each home has a basement, central air conditioning, 2.5 to 4.5 bathrooms, one to three fireplaces, and a garage ranging in size from 550 to 701 square feet of building area. The comparables have improvement assessments ranging from \$187,799 to \$203,986 or from \$52.89 to \$53.48 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$197,503.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,404. The subject property has an improvement assessment of \$206,142 or \$55.46 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 within 0.31 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 3,042 to 4,066 square feet of living area that were built in 2001 or 2003. Each home has a basement, central air conditioning, 2.5 to 5.0 bathrooms, one to three fireplaces, and a garage ranging in size from 614 to 942 square feet of building area. The comparables have improvement assessments ranging from \$174,285 to \$227,877 or from \$55.57 to \$58.69 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of fourteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #6 through #9 and the board of review's comparables, which are less similar to the subject in dwelling size, bathroom count, fireplace count, and/or garage size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #5, which are the most similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$193,381 to \$202,293 or from \$52.98 to \$53.11 per square foot of living area. The subject's improvement assessment of \$206,142 or \$55.46 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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

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 17, 2026



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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