



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

APPELLANT: Yong Kang & Ping Tao
DOCKET NO.: 14-01404.001-R-1
PARCEL NO.: 14-13-105-015

The parties of record before the Property Tax Appeal Board are Yong Kang & Ping Tao, the appellants; 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: \$ 80,037
IMPR.: \$257,682
TOTAL: \$337,719

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2014 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 that has 5,170 square feet of living area. The dwelling was built in 2005. Features include an unfinished basement, central air conditioning, two fireplaces and a 1,010 square foot attached garage. The dwelling is situated on a 40,080 square foot site. The subject property is located in Ela Township, Lake County, Illinois.

The appellants argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellants submitted information for three comparables located from .05 to 1.03 miles from the subject property. The comparables consist of two-story dwellings of brick exterior construction that were built in 1992 or 2005. Two comparables have unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, one or two fireplaces and attached garages that range in size from 717 to 920 square feet of building area. The dwellings range in size from 4,476 to 4,809 square feet of

living area and have sites that range in size from 26,227 to 40,663 square feet of land area. The comparables have improvement assessments ranging from \$204,327 to \$250,027 or from \$42.49 to \$53.17 per square foot of living area.

The comparables sold from January 2006 to November 2013 for prices ranging from \$799,000 to \$1,155,000 or from \$169.93 to \$258.04 per square foot of living area including land. The appellants further argued the subject property was purchased in August 2010 for \$799,000. Finally, the appellants provided the subject's assessment history from 2011 through 2014 and argued the 30% assessment increase from 2013 to 2014 is unreasonable. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$337,719. The subject's assessment reflects an estimated market value of \$1,013,562 or \$196.05 per square foot of living area including land when applying Lake County's 2014 three-year average median level of assessments of 33.32%. The subject property has an improvement assessment of \$257,682 or \$49.84 per square foot of living area.

In support of its assessment, the board of review submitted a letter addressing the appeal and information on four comparables located from .09 to .20 of a mile from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built in 2004. The comparables were reported to have unfinished basements. Other features include central air conditioning, two or four fireplaces and attached garages that range in size from 867 to 1,117 square feet of building area. The dwellings range in size from 4,527 to 5,658 square feet of living area and had sites that range in size from 26,807 to 40,053 square feet of land area. The comparables have improvement assessments ranging from \$234,771 to \$286,337 or from \$46.50 to \$54.35 per square foot of living area.

The comparables sold from April 2013 to July 2014 for prices ranging from \$900,000 to \$1,245,000 or from \$198.81 to 244.69 per square foot of living area including land.

The board of review argued appellants' comparable #1 was a foreclosure; comparable #2 is 13.4% smaller than the subject; and comparable #3 is located over one mile from the subject in a different township. The board of review also explained the subject's 2012 assessment was lowered to reflect its 2010 "short sale" due to its condition. However, the dwelling was revalued following the repairs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellants argued board of review comparables #3 and #4 have assessments that reflect market values less than their recent sale prices whereas appellants' comparable #1 has an assessment that reflects a market value more than its sale price. The appellants also submitted a new comparable sale located at 4535 Eleanor Drive, Long Grove, Illinois. It sold for \$744,000 in June 2014. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from

submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellants. Comparable #2 sold in 2006, which is dated and less indicative of market value as of the subject's January 1, 2014 assessment date. Comparable #3 is located over one mile from the subject and is older in age when compared to the subject. The Board finds the remaining five comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from April 2013 to July 2014 for prices ranging from \$799,000 to \$1,245,000 or from \$198.37 to \$244.69 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,013,562 or \$196.05 per square foot of living area including land, which falls within the range established by the most similar comparable sales on an overall basis, but below the range on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayers alternatively argued 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 appellants did not meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellants due to its older age and distant location when compared to the subject. The Board finds the remaining six comparables are more similar when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments that ranged from \$208,612 to \$286,337 or from \$46.50 to \$54.35 per square foot of building area. The subject property has an improvement assessment of \$257,682 or \$49.84 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably 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.



Chairman



Member



Member



Member



Acting 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: September 23, 2016



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 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 the subsequent year 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.

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.