



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

APPELLANT: Bryan Yang
DOCKET NO.: 15-03175.001-R-1
PARCEL NO.: 15-08-206-023

The parties of record before the Property Tax Appeal Board are Bryan Yang, the appellant, by Sang Lee of the Law Offices of Sang Lee, in Arlington Heights; 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: \$ 19,407
IMPR.: \$ 82,564
TOTAL: \$101,971

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 2015 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 wood siding exterior construction that has 2,347 square feet of living area. The dwelling was constructed in 1978. The home features central air conditioning, a fireplace and a 462 square foot garage. The subject has a 5,500 square foot site. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted information for three comparable properties. The comparables are located within .71 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$55,526 to \$81,463 or from \$23.66 to \$34.78 per square foot of living area. Comparable #1 sold in March 2015 for \$235,000 or \$100.13 per square foot of living area

including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,971. The subject's assessment reflects an estimated market value of \$307,327 or \$130.94 per square foot of living area including land area when applying Lake County's 2015 three-year average median level of assessment of 33.18%. The subject property has an improvement assessment of \$82,564 or \$35.18 per square foot of living area.

In support of the subject's assessment, the board of review submitted four comparable properties located within .34 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$80,834 to \$97,981 or from \$34.44 to \$41.75 per square foot of living area. Three of the comparables sold from June 2014 to June 2015 for prices ranging from \$340,000 to \$370,000 or from \$144.87 to \$157.65 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellant did not meet this burden of proof.

The parties submitted four comparable sales for the Board's consideration. The Board gave less weight to comparable sales #1 and #2 submitted by the board of review. These properties are slightly newer in age and have superior finished or unfinished basements when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold in June 2014 and March 2015 for prices of \$235,000 and \$348,000 or \$100.13 and \$148.27 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$307,327 or \$130.94 per square foot of living area including land, which is supported by the most similar comparable sales contained in the record. Therefore, no reduction in the subject's assessment is justified.

The taxpayer also argued assessment inequity as an alternative 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.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to comparable #1 submitted by the appellant. The Board finds this comparable is an outlier due to its considerably lower assessment in relation to the other similar comparables in the record without any explanation. The Board gave less weight to comparables #1 and #2 submitted by the board of review. These properties are slightly newer in age and have superior finished or unfinished basements when compared to the subject. The Board finds the remaining four comparables are most similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$79,794 to \$82,419 or from \$34.00 to \$35.12 per square foot of living area. The subject property has an improvement assessment of \$82,564 or \$35.18 per square foot of living area, which is only \$.06 per square foot of living area above the range established by the most similar comparable contained in the record. The Board finds the subject's slightly greater improvement assessment does not demonstrate assessment inequity by clear and convincing evidence. Therefore, no reduction is warranted.

The Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden. 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).

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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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