



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

APPELLANT: Xiufen Liu
DOCKET NO.: 16-00111.002-R-1
PARCEL NO.: 15-05-422-021

The parties of record before the Property Tax Appeal Board are Xiufen Liu, 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: \$21,948
IMPR.: \$82,050
TOTAL: \$103,998

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2015 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2016 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 with 2,223 square feet of living area. The dwelling was constructed in 1979. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and an attached 400 square foot garage. The property has a 7,200 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on three equity comparables located within .36 of a mile of the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1977 or 1979. The homes contain either 2,223 or 2,347

¹ The appellant did not mark the basis of the appeal in Section 2d of the Residential Appeal petition. The appellant's evidence included assessment data for three comparables along with data on recent sales of two of those comparable properties.

square feet of living area with concrete slab foundations. Each home features central air conditioning and a 400 or 462 square foot attached garage. One of the comparables also has a fireplace. The comparables have improvement assessments ranging from \$82,531 to \$85,685 or from \$35.16 to \$38.54 per square foot of living area.

Appellant's comparables #1 and #2 sold in October 2014 and January 2015 for prices of \$317,500 and \$280,000 or for \$142.83 and \$119.30 per square foot of living area, including land, respectively.

Based on this evidence, the appellant requested a reduced improvement assessment of \$76,732 or \$34.52 per square foot of living area and a total reduced assessment of \$97,258 which would reflect a market value of approximately \$291,774.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,998. The subject property has an improvement assessment of \$82,050 or \$36.91 per square foot of living area. The subject's total assessment reflects a market value of \$313,625 or \$141.08 per square foot of living area, including land, when applying the 2016 three-year median level of assessment in Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with recent sales data for each property. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1976 or 1979. The homes range in size from 2,223 to 2,347 square feet of living area with concrete slab or crawl-space foundations. The homes each have central air conditioning, a fireplace and a garage ranging in size from 372 to 462 square feet of building area. The comparables have improvement assessments ranging from \$83,272 to \$89,376 or from \$37.46 to \$38.08 per square foot of living area. These comparables also sold between July 2015 and June 2016 for prices ranging from \$312,850 to \$380,000 or from \$140.73 to \$162.25 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 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 on grounds of lack of assessment equity.

The parties submitted a total of seven equity comparables to support their respective positions before the Board. The comparables are similar to the subject dwelling in location, age, design,

size and features. The comparables have improvement assessments ranging from \$82,531 to \$89,376 or from \$35.16 to \$38.54 per square foot of living area. The subject's improvement assessment of \$82,050 or \$36.91 per square foot of living area falls below the range established by the similar comparables in this record in terms of total improvement assessment and within the range on a per-square-foot basis. Based on this record 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 based upon lack of assessment equity.

The appellant also presented minimal evidence that the subject property's estimated market value is excessive and thus not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation.

The parties submitted a total of six comparable sales for the Board's consideration. The Property Tax Appeal Board finds the comparables submitted by both parties were similar to the subject in size, design, exterior construction, location and age. The comparables sold between October 2014 and June 2016 for prices ranging from \$280,000 to \$380,000 or from \$119.30 to \$162.25 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$313,625 or \$141.08 per square foot of living area, including land, which falls within the range of the similar comparable properties in this record. After considering the comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

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: _____

May 15, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Xiufen Liu
1061 Sanctuary Ct
Vernon Hills, IL 60061

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085