



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

APPELLANT: Lou Lai
DOCKET NO.: 16-02085.001-R-1
PARCEL NO.: 07-24-308-001

The parties of record before the Property Tax Appeal Board are Lou Lai, 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: \$15,547
IMPR.: \$53,337
TOTAL: \$68,884

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 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 frame construction. The dwelling was built in 1995 and contains 1,890 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 460 square foot garage. The subject is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five different equity comparables in two grids. Appellant's comparable #3 is the same property as appellant's comparable #4 (labeled #1 in grid two). The five comparables are described as 1-story, 2-story or tri-level frame dwellings built between 1984 and 1995. They range in size from 1,152 to 2,116 square feet of living area. Three comparables feature basements with finished area, and two comparables have no

basements.¹ All five comparables have central air conditioning, one or two fireplaces and garages that range in size from 400 to 620 square feet of building area. The comparables are located within .37 of a mile from the subject, one on the same street as the subject. They have improvement assessments ranging from \$42,084 to \$57,310 or from \$23.74 to \$36.53 per square foot of living area.² The appellant also submitted a letter the appellant sent to the board of review in 2016 citing differences between the subject and the board of review comparables including dwelling size, style, exterior construction, age and number of bedrooms. Based on this evidence, the appellant requested the improvement assessment be reduced to \$46,000 or \$24.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$53,337 or \$28.22 per square foot of living area.

In support of its assessment the board of review submitted information on three equity comparables. These comparables are described as two-story dwellings of frame construction built from 2002 to 2004. They contain either 2,026 or 2,288 square feet of living area. The comparables feature full unfinished basements, central air conditioning, one fireplace each and garages that contain either 420 or 598 square feet of building area. The comparables are located within .05 of a mile from the subject and on the same street as the subject. The comparables have improvement assessments ranging from \$58,336 to \$63,324 or from \$27.58 to \$28.79 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted a total of eight different equity comparables for the Board's consideration. Initially, the Board finds appellant's comparable #1 has finished basement area and appellant's comparable #3, which is the same property as appellant's comparable #4, is on a crawl-space foundation with a dwelling size of 2,116 square feet of living area. The Board gave less weight to appellant's comparables #3/#4 and #6 based on lack of basement and gave less weight to comparables #1 and #2 based on dissimilar one-story or tri-level style as compared to the subject.

¹ The appellant's grid analysis shows comparable #1 has no basement finished area and comparable #3 has 2,066 square feet of unfinished basement. The board of review submitted Property Record Cards for the appellant's comparables which indicate comparable #1 has 844 square feet of finished basement area and comparable #3 is on a crawl-space foundation.

² The appellant did not report improvement assessments for the comparables in grid one. The Board used the appellant's improvement assessments submitted by the board of review in its analysis.

The Board gave less weight to board of review comparables #1 and #2 based on their larger dwelling sizes as compared to the subject. Despite some dissimilarities in features, the Board gave more weight to appellant's comparable #5 and board of review comparable #3. These comparables were most similar to the subject in location, exterior construction, style, age and dwelling size. These comparables had improvement assessments of \$27.55 and \$28.79 per square foot of living area. The subject's improvement assessment of \$28.22 per square foot of living area is supported by the best comparables in the record. 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.

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: June 19, 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

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