



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

APPELLANT: Yu Xie
DOCKET NO.: 16-04578.001-R-1
PARCEL NO.: 16-34-402-001

The parties of record before the Property Tax Appeal Board are Yu Xie, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$50,358
IMPR.: \$65,152
TOTAL: \$115,510

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 one-story dwelling of brick exterior construction with 1,899 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 460 square foot garage. The property has a 12,914 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within .36 of a mile of the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,681 to 2,128 square feet of living area. The dwellings were constructed from 1941 to 1955. Five comparables have basements, with one having finished area; five comparables have central air conditioning; one comparable has a crawl

space foundation; each comparable has one or two fireplaces and a garage ranging in size from 294 to 528 square foot of building area. The comparables have improvement assessments ranging from \$43,910 to \$64,272 or from \$21.27 to \$33.52 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,510. The subject property has an improvement assessment of \$65,152 or \$34.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted six equity comparables located within .298 of a mile of the subject property. The comparables are described as one-story dwellings of wood siding or brick exterior construction ranging in size from 1,659 to 2,226 square feet of living area. The dwellings were constructed from 1946 to 1955. The comparables have basements, with four having finished area. Five comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 432 to 528 square feet of building area. The comparables have improvement assessments ranging from \$63,462 to \$75,603 or from \$33.96 to \$42.52 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 appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted 12 equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #2 along with board of review comparables #3 through #6 based on these comparables having finished basements unlike the subject's unfinished basement. The Board gave less weight to the appellant's comparable #6 based on its crawl space foundation when compared to the subject's partial basement foundation. The Board gave most weight to the remaining comparables which are similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$43,910 to \$75,603 or from \$21.27 to \$36.14 per square foot of living area. The subject has an improvement assessment of \$65,152 or \$34.31 per square foot of living area, which falls within the range established by the most similar comparables in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment 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



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: January 21, 2020



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

Yu Xie, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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