



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

APPELLANT: Xiaolan Ye Yue Ma
DOCKET NO.: 16-04909.001-R-1
PARCEL NO.: 15-16-304-022

The parties of record before the Property Tax Appeal Board are Xiaolan Ye Yue Ma, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$49,388
IMPR.: \$141,402
TOTAL: \$190,790

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 wood siding exterior construction with 2,999 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement that has finished area, central air conditioning, a fireplace and a 704 square foot garage. The property has an 18,727 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a multi-page grid analysis with information on 48 equity comparables. The comparables consist of two-story dwellings of unknown exterior construction that were built between 1988 and 1992. The homes range in size from 2,873 to 3,230 square feet of living area. Each home has a basement ranging in size from 1,189 to 1,741 square feet of building area, but no other substantive characteristics of the comparables were provided such as

basement finish, air conditioning, fireplace and/or garage amenities. The comparables present improvement assessments ranging from \$108,949 to \$138,863 or from \$35.59 to \$43.28 per square foot of living area

Of the 48 comparables, five of the comparables are located closest in proximity to the subject and on the same street as the subject. Comparables #15, #30, #38, #40 and #42 range in size from 2,963 to 3,230 square feet of living area with improvement assessments ranging from \$125,897 to \$138,863 or from \$41.73 to \$42.99 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 \$190,790. The subject property has an improvement assessment of \$141,402 or \$47.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and three comparable sales. Three of the four equity comparables are located on the same street as the subject property. The comparables consist of two-story dwellings with wood siding exterior construction that were built in 1991 or 1992. The homes range in size from 2,963 to 2,999 square feet of living area and feature basements ranging in size from 1,282 to 1,741 square feet of building area, each of which has finished basement area. The homes also have central air conditioning, a fireplace and a garage ranging in size from 441 to 693 square feet of building area. The equity comparables present improvement assessments ranging from \$131,659 to \$141,182 or from \$44.43 to \$47.08 per square foot of living area.

As the basis of appeal was purely an equity argument, the sales data presented by the board of review has not been considered.

Based on the foregoing data, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that the board of review did not comment upon the appellant's evidence which should serve as an admission of the suitability of the data. The appellant further contends that examining all 52 equity comparables in the record supports a reduction on 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.

The parties submitted a total of 52 equity comparables to support their respective positions. In order to narrow down the best comparable properties, the most proximate comparables have been considered by the Board as the best evidence of assessment equity. The most proximate comparables are appellant's comparables ##15, #30, #38, #40 and #42 along with board of review comparables #1, #2 and #3; the remaining 44 comparables have been given reduced weight in the Board's analysis.

These eight comparables had improvement assessments that ranged from \$41.73 to \$47.08 per square foot of living area. The subject's improvement assessment of \$47.15 per square foot of living area falls slightly above the range established by the best comparables in this record which appears to be justified by the subject's large 1,649 square foot finished basement area and the subject's large 704 square foot garage. 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: February 18, 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

Xiaolan Ye Yue Ma, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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