



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

APPELLANT: Howard Lin  
DOCKET NO.: 17-01383.001-R-1  
PARCEL NO.: 15-36-204-007

The parties of record before the Property Tax Appeal Board are Howard Lin, 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:** \$ 88,132  
**IMPR.:** \$154,329  
**TOTAL:** \$242,461

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 2017 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 single-family dwelling of wood siding exterior construction with 2,922 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with 1,062 square feet of finished area, central air conditioning, a fireplace and an attached 642 square foot garage. The property has an 11,732 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal challenging both the land and improvement assessments of the subject property. In support of these arguments, the appellant submitted information on five comparables,<sup>1</sup> with equity data on five of the properties and sales data on two of the properties.

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<sup>1</sup> The appellant completed Section V of the appeal petition with data on comparables #1 through #4 and provided a second grid of three properties, two of which were previously presented as comparables #1 and #2; for ease of reference, the Board has renumbered the additional property on the second grid as comparable #5.

The five comparables with equity data present four properties in the same neighborhood code as assigned to the subject property and located within .15 of a mile of the subject. Four of the comparables consist of lots ranging in size from 10,859 to 13,743 square feet of land area; no lot size was presented for comparable #3. The four parcels with size data reflect land assessments ranging from \$79,740 to \$88,132 or from \$5.79 to \$8.57 per square foot of land area. The parcels are each improved with two-story dwellings of wood siding exterior construction. The homes were built in 1995 or 1996 and range in size from 2,829 to 3,120 square feet of living area. Each comparable has a basement, three of which have finished areas and the homes have central air conditioning and a fireplace. Data depicts that three of the comparables each have a garage; no garage data was provided for comparables #3 and #4 in the record. The five comparables have improvement assessments ranging from \$141,444 to \$154,554 or from \$49.30 to \$52.12 per square foot of living area. Comparables #3 and #4 sold in July and August 2016 for prices of \$693,000 and \$690,000 or for \$231.93 and \$243.90 per square foot of living area, including land, respectively.

Based on this evidence, the appellant requested a reduced land assessment of \$80,000 or \$6.82 per square foot of land area and a reduced improvement assessment of \$150,000 or \$51.33 per square foot of living area with a total assessment of \$230,000 which would reflect a market value of approximately \$690,000 or \$236.14 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,461. The subject property has an improvement assessment of \$154,329 or \$52.82 per square foot of living area. The subject's assessment also reflects a market value of \$731,406 or \$250.31 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables and two sales comparables. The board of review also contended that the appellant's two comparable sales support the subject's estimated market value as reflected by its assessment.

The board of review submitted data on six equity comparables located within .112 of a mile from the subject property. Each comparable shares the same neighborhood code with the subject. The comparable parcels range in size from 8,370 to 11,720 square feet of land area and have land assessments ranging from \$88,132 to \$92,330 or from \$7.52 to \$11.03 per square foot of land area. The parcels are each improved with two-story dwellings of wood siding exterior construction. The homes were built between 1995 and 1997 and each of which contain 2,922 square feet of living area. Each comparable has a basement with either 1,089 or 1,090 square feet of finished area. The homes have central air conditioning, a fireplace and a 642 square foot garage. Comparable #5 is reported to have a 541 square foot deck which is not a feature of the subject or any of the other comparables. The comparables have improvement assessments ranging from \$152,476 to \$155,129 or from \$52.18 to \$53.09 per square foot of living area.

On the market value argument, the board of review presented two comparable sales. The comparables are located within .216 of a mile from the subject property but the comparables

have different neighborhood codes than have been assigned by the assessor to the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built in either 1994 or 1995. The homes contain 2,708 and 2,991 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, a fireplace and a garage of either 646 or 650 square feet of building area. The comparables sold in February and April 2016 for prices of \$690,000 and \$710,000 or for \$237.38 and \$254.80 per square foot of living area, including land.

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

### **Conclusion of Law**

The taxpayer contends assessment inequity as a basis of the appeal concerning both the improvement and land assessments. 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 reductions in the subject's improvement and land assessments are not warranted.

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The improved comparables were all similar to the subject in location, age, design, size, foundation and most features. The comparables had improvement assessments that ranged from \$141,444 to \$155,129 or from \$49.30 to \$53.09 per square foot of living area. The subject's improvement assessment of \$154,329 or \$52.82 per square foot of living area falls within the range established by the improved comparables in this record.

The parties also submitted data on a total of ten equity comparables concerning the subject's land assessment. The comparable parcels were similar in location to the subject property and range in size from 8,370 to 13,743 square feet of land area. The comparables have land assessments ranging from \$79,740 to \$92,330 or from \$5.79 to \$11.03 per square foot of land area. The subject has a land assessment of \$88,132 or \$7.51 per square foot of land area which is an identical total land assessment to appellant's comparable #5 and board of review comparables #2, #3 and #4. These four parcels which range in size from 9,203 to 11,720 square feet of land area; the subject parcel contains 11,732 square feet of land area and has the same land assessment as four of the ten comparable sites in the record which indicates that the subject site is equitably assessed on this record.

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 taxation 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). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted on grounds of lack of assessment uniformity.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables were similar to the subject in location, age, design, size and most features. The properties sold from February to August 2016 for prices ranging from \$690,000 to \$710,000 or from \$231.93 to \$254.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$731,406 or \$250.31 per square foot of living area, including land, which is within the comparable sales in this record on a per-square-foot basis. Based on this evidence the Board finds 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



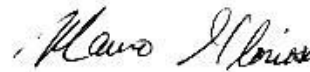
Member

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 16, 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

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