



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

APPELLANT: Weiran Pan
DOCKET NO.: 17-01576.001-R-1
PARCEL NO.: 16-32-312-038

The parties of record before the Property Tax Appeal Board are Weiran Pan, 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: \$76,395
IMPR.: \$152,901
TOTAL: \$229,296

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 dwelling of brick exterior construction with 3,554 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 704 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information in the Section V grid analysis on four equity comparables located within .45 of a mile from the subject property. The grid analysis failed to provide the lot sizes for the comparables but depicted land assessments ranging from \$45,033 to \$61,742. The comparable improvements on these parcels consist of two-story dwellings of brick or brick and frame exterior construction. The homes were reportedly 19 to 24 years old and range in size from 3,490 to 3,938 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage

ranging in size from 462 to 713 square feet of building area. The comparables have improvement assessments ranging from \$165,282 to \$185,897 or from \$43.22 to \$51.04 per square foot of living area.¹ The appellant also reported that comparables #1 and #3 sold in December 2013 and April 2016 for prices of \$640,000 and \$684,500, respectively, or for \$175.73 and \$177.79 per square foot of living area, including land.

The appellant also provided a second grid analysis with three comparable properties located within .34 of a mile of the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction. The homes were built between 1985 and 1993 and range in size from 3,229 to 3,850 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 432 to 713 square feet of building area. The comparables sold in April or August 2016 for prices ranging from \$571,000 to \$684,500 or from \$174.47 to \$177.79 per square foot of living area, including land.

Additionally, as part of Section IV – Recent Sale Data of the Residential Appeal petition, the appellant reported the June 2005 purchase of the subject property for \$705,000. As part of the recent sale data, the appellant indicated that the parties to the transaction were not related, the property was sold through a Realtor after having been advertised with the Multiple Listing Service and on the internet for a period of more than six months.

The appellant also included a brief contending that the estimated market value of the subject property as reflected by its assessment has been increasing more rapidly than the actual appreciation rate and/or based upon house pricing indices in the Chicago and area markets. The appellant further contended that the subject's assessment is higher than nearby newer and/or larger dwellings with more amenities than the subject.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$202,400 which would reflect a market value of approximately \$607,261 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,296. The subject's assessment reflects a market value of \$691,692 or \$194.62 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. The subject property has an improvement assessment of \$152,901 or \$43.02 per square foot of living area.

In a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-04022.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$207,296 based upon the stipulation of the parties. The board of review further explained that the township's general assessment period began in 2015 and runs through tax year 2018. It further

¹ The appellant erroneously calculated and reported the total assessment per square foot of living area instead of the requested analysis of the improvement assessment per square foot of living area.

indicated that in tax year 2016 West Deerfield Township applied an equalization factor of 1.0643 to all non-farm properties in the township. The board of review further explained that for tax year 2017 West Deerfield Township applied an equalization factor of 1.0393 to all non-farm properties in the township. Therefore, the board of review depicted that the 2015 assessment of \$207,296 was increased for tax year 2016 by the 1.0643 factor to a total assessment of \$220,625 and furthermore, the 2016 assessment was increase for tax year 2017 by the 1.0393 factor to a total assessment of \$229,296 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). As the subject's assessment 2017 total assessment is \$229,296, the board of review asserted that the subject's assessment should be confirmed.

In addition, the board of review presented eight equity comparables where four of the comparables depict recent sales. The eight comparable properties are located within .159 of a mile from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built between 1986 and 1999. The homes range in size from 3,446 to 3,850 square feet of living area and feature basements, two of which have finished areas. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 400 to 713 square feet of building area. Comparables #1 through #4 sold between June 2015 and April 2018 for prices ranging from \$684,500 to \$785,000 or from \$177.79 to \$206.52 per square foot of living area, including land. The eight comparables present improvement assessments ranging from \$159,303 to \$210,386 or from \$43.22 to \$55.35 per square foot of living area.

Based upon the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant provided two new equity comparables² to depict the lack of assessment uniformity and repeated the three recent comparable sales which the appellant originally submitted. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the new equity comparables submitted by appellant in conjunction with the rebuttal argument.

Conclusion of Law

As part of its submission, the Lake County Board of Review argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2015. The board of review further indicated that 2015 was the beginning of the general assessment cycle for the subject property. Therefore, in accordance with provisions of the Property Tax Code, the assessment of the subject property is to be carried forward from tax year 2015 with the application of equalization factors which may be applied within the jurisdiction.

² Appellant's equity comparable #2 was again set forth in the rebuttal filing.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's 2015 decision should be carried forward to the subsequent 2017 tax year subject only to equalization applied for 2016 and 2017.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2015 assessment in Docket No. 15-04022.001-R-1. The record further indicates that the subject property is an owner-occupied dwelling and that 2015, 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for tax year 2015 or that the assessment year in question is in a different general assessment period. The board of review submitted Notes on Appeal reporting that the subject's total assessment for 2017 was \$229,296 which as set forth in the letter presented by the board of review reflected the 2015 decision of the Property Tax Appeal Board with the applicable equalization factors for tax years 2016 and 2017 applied.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted as the board of review decision for tax year 2017 properly reflects the Property Tax Appeal Board's prior year's decision plus the application of the equalization factors for 2016 of 1.0643 and for 2017 of 1.0393. In conclusion, the Board finds no change in the subject's assessment is warranted in accordance with Section 16-185 of the Property Tax Code.

Furthermore, the Board finds that the four recent comparable sales submitted by the board of review supports the estimated market value of the subject property for tax year 2017 of \$194.62 per square foot of living area, including land, as reflected by its assessment.

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



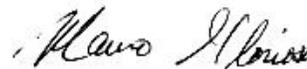
Member

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: April 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

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