



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

APPELLANT: Xiaoying Qiao  
DOCKET NO.: 17-01729.001-R-1  
PARCEL NO.: 08-20-421-026

The parties of record before the Property Tax Appeal Board are Xiaoying Qiao, 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:** \$4,921  
**IMPR.:** \$16,303  
**TOTAL:** \$21,224

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 aluminum siding exterior construction with 1,371 square feet of living area. The dwelling was constructed in 1930. Features of the home include an unfinished basement. The property has a 4,921 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation and assessment inequity of land and building as the bases of the appeal. In support of this argument the appellant submitted information on four equity comparables and reporting the sale information on comparables #1 through #3. The comparables are located from 0.44 to 1.30 miles from the subject property. The comparables are improved with two-story dwellings of aluminum, wood siding or asbestos exterior construction. The comparables range in size from 1,288 to 1,554 square feet of living area and were built in 1920 or 1925. Each comparable has an unfinished basement. The comparables have sites ranging in size from 4,035 to 8,169 square feet of land area. The land assessments range from \$2,068 to

\$4,616 or from \$.44 and \$.74 per square foot of land area. The improvement assessments range from \$8,014 to \$15,661 or from \$5.83 to \$11.88 per square foot of living area. Comparables #1 through #3 sold in December 2014 and February 2015 for sale prices ranging from \$31,000 to \$39,000 or from \$22.91 to \$46.16 per square foot of living area, land included. Based on the evidence submitted, the appellant requested that the assessment be reduced to \$18,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,224. The subject property has a land assessment of \$4,921 or \$1.00 per square foot of land area and an improvement assessment of \$16,303 or \$11.09 per square foot of living area. The subject's assessment reflects a market value of \$64,024 or \$46.70 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 response to the appeal, the board of review submitted correspondence that stated the comparables are located outside of the subject's neighborhood with comparables #2, #3 and #4 exceeding one mile in distance from the subject. Appellant's comparable #1 sold as a short sale in "as is" condition; comparable #2 sold as a short sale in "as in" condition, and comparable #3 sold in "as in" condition. The comparables sold from 21 to 27 months prior to the 2017 assessment date. The board of review submitted the Multiple Listing Service (MLS) sheets for the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted property record cards for the subject and four comparable sales along with information on four equity comparables. The equity comparables are located from 0.148 to 0.281 of a mile from the subject property and in the subject's neighborhood code. The comparables are improved with two, 1.5-story dwellings and two, two-story dwellings of aluminum or wood siding exterior construction. The comparables range in size from 1,372 to 1,385 square feet of living area and were built from 1925 to 1935. Each comparable has an unfinished basement, two comparables have central air conditioning, one comparable has one fireplace and three comparables have a garage ranging in size from 216 to 660 square feet of building area. The comparables have sites ranging in size from 4,592 to 7,253 square feet of land area. The land assessments range from \$4,563 to \$6,906 or from \$.90 to \$1.05 per square of land area. The dwellings have improvement assessments that range from \$16,288 to \$17,811 or from \$11.87 to \$12.98 per square foot of living area.

In support of the contention that the subject property is not overvalued the board of review submitted information on four comparable sales located from 0.045 to 0.27 of a mile from the subject property. The comparables are improved with one, 1.5-story dwelling and three, two-story dwellings of aluminum, wood siding or concrete block exterior construction. The comparables range in size from 1,248 to 1,444 square feet of living area and were built from 1903 to 1930. Each comparable has an unfinished basement, one comparable has central air conditioning and each comparable has a garage ranging in size from 288 to 624 square feet of building area. The comparables have sites ranging in size from 3,616 to 5,211 square feet of land area. The comparables sold from June 2016 to May 2017 for sale prices ranging from \$60,000 to \$110,000 or from \$48.08 to \$79.19 per square foot of living area, land included. Based on the evidence submitted, the board of review requests that the assessment be confirmed.

### **Conclusion of Law**

The taxpayer argued in part that unequal treatment in the subject's land and improvement assessment 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 Board finds the record contains eight land equity comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables due to their location being outside of the subject's neighborhood.

The Board finds the best evidence of land equity to be the board of review's comparables. These comparables have varying degrees of similarity when compared to the subject in location and site size. The assessments range from \$4,563 to \$6,906 or from \$.90 to \$1.05 per square foot of land area. The subject's land assessment of \$4,921 or \$1.00 per square foot of land area which falls within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

The parties submitted eight improvement equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their location being outside of the subject's neighborhood. The Board gave less weight to the board of review's comparables #1 and #3 based on their different design when compared to the subject.

The Board finds the best evidence of improvement assessment equity to be the board of review comparables #2 and #4 . These comparables are similar to the subject in location, age, size, design and features. These comparables had improvement assessments of \$17,811 and \$16,840 or \$12.98 and \$12.42 per square foot of living area, respectively. The subject's improvement assessment of \$16,303 or \$11.09 per square foot of living area is supported by the best comparables in this 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 improvement assessment is not justified.

The appellant also argued 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 seven sale comparables for the Board's consideration. The Board gave little weight to the appellant's comparables #1 through #3. These comparables sold in December

2014 and February 2015, which are dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board gave less weight to the board of review comparable #1 based on the difference in design and comparable #2 based on its older age when compared to the subject.

The Board finds the best evidence of market value to be the board of review's comparable sales #3 and #4. These comparables are similar to the subject in location, land size, dwelling size, design and features. These comparables sold for prices of \$110,000 and \$60,000 or for \$79.19 and \$48.08 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$64,024 or \$46.70 per square foot of living area, including land, which is supported by the best comparable sales in this record in terms of overall value and below the best comparables 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: August 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

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