



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

APPELLANT: Xiaoying Qiao  
DOCKET NO.: 17-01743.001-R-1  
PARCEL NO.: 08-20-206-023

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:** \$4,516  
**IMPR.:** \$27,066  
**TOTAL:** \$31,582

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 wood siding exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1942 and remodeled from 2012 to 2015 resulting in an effective age of 1979. Features of the home include an unfinished basement, central air conditioning and a 440 square foot detached garage. The property has a 4,492 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 0.19 to 1.69 miles from the subject property with one comparable in the subject's neighborhood code. The comparables are improved with two-story dwellings of aluminum or wood siding exterior construction. The comparables range in size from 1,596 to 1,728 square feet of living area and were built in 1920 or 1925. Three comparables have an

unfinished basement and one comparable lacks a basement. One comparable has a fireplace and two comparables have a detached or an attached garage that contains either 300 or 216 square feet of building area, respectively.<sup>1</sup> The comparables have sites ranging in size from 3,843 to 7,915 square feet of land area. The land assessments range from \$2,737 to \$7,535 or either \$.44 or \$.95 per square foot of land area. The improvement assessments range from \$16,058 to \$20,741 or from \$9.36 to \$12.27 per square foot of living area. Comparables #1 through #3 sold from July 2014 to November 2015 for sale prices of either \$23,000 or \$54,000 or from \$13.60 to \$33.83 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,582. The subject property has a land assessment of \$4,516 or \$1.01 per square foot of land area and an improvement assessment of \$27,066 or \$14.46 per square foot of living area. The subject's assessment reflects a market value of \$95,270 or \$50.89 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 through the township assessor submitted correspondence that stated the subject property has an adjusted effective age based on the construction of a second floor addition. None of the comparables submitted by the appellant have an adjusted effective age. Appellant's comparable #1 sold in poor condition and required extensive repairs to be certified for occupancy; comparable #2 sold in fair condition, with little to no updates and comparable #3 is over 1.5 miles from the subject property. The board of review submitted property record cards of the subject property and both parties' comparables.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables located from 0.148 to 0.274 of a mile from the subject property and in the subject's neighborhood code. The comparables are improved with two-story single family dwellings of brick, aluminum or wood siding exterior construction. The comparables range in size from 1,610 to 1,768 square feet of living area and were built from 1928 to 1957.<sup>2</sup> Each comparable has an unfinished basement, two comparables have central air conditioning, four comparables each have one fireplace and five comparables have a garage ranging in size from 360 to 676 square feet of building area. The comparables have sites ranging in size from 6,939 to 11,378 square feet of land area. The land assessments range from \$7,342 to \$12,037 or \$1.06 per square foot of land area. The dwellings have improvement assessments that range from \$22,358 to \$28,151 or from \$13.85 to \$16.66 per square foot of living area.

In support of the contention that the subject property is not overvalued the board of review through the township assessor submitted information on six comparable sales located from 0.299 to 1.25 miles from the subject property. The comparables are improved with two 2.1-story dwellings and four two-story dwellings of brick, aluminum or wood siding exterior construction. The comparables range in size from 1,540 to 2,184 square feet of living area and were built from

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<sup>1</sup> Some of the appellant's descriptive information was obtained from property record cards submitted by the board of review.

<sup>2</sup> None of these comparables have a newer effective age.

1901 to 1957. Comparable #1 as an effective age of 1945. Each comparable has an unfinished basement, three comparables have central air conditioning, one comparable has a fireplace and four comparables each have a detached garage ranging in size from 240 to 462 square feet of building area. The comparables sold from April 2014 to May 2017 for sale prices ranging from \$95,000 to \$139,900 or from \$56.68 to \$78.24 per square foot of living area, land included.

### **Conclusion of Law**

The taxpayer argued in part unequal treatment in the subject's assessment as a 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 on grounds of lack of assessment uniformity.

The Board finds the record contains ten land equity comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables #1, #2 and #3 due to their location being outside of the subject's neighborhood. The Board gave less weight to the board of review's comparable #1 based on its extremely larger site size when compared to the subject property. These comparables have varying degrees of similarity when compared to the subject in location and site size. The assessments range from \$5,347 to \$8,079 or either \$.95 or \$1.06 per square foot of land area. The subject's land assessment of \$4,516 or \$1.01 per square foot of land area falls below on a total land assessment and between the best comparables in this record on a per square foot basis. 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 ten assessment improvement equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 due to their location being located outside of the subject's neighborhood. Furthermore, appellant's comparable #1 lacks a basement when compared to the subject's full basement.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #4 along with the board of review's comparables. These comparables are similar to the subject in location, age, size, design and features. These comparables had improvement assessments that ranged from \$20,353 to \$28,151 or from \$11.78 to \$16.66 per square foot of living area. The subject's improvement assessment of \$27,066 or \$14.46 per square foot of living area falls within the range established 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 nine sale comparables for the Board's consideration. The Board gave little weight to the appellant's comparables #1 through #3 along with the board of review comparable #2. These comparables sold from April 2014 to November 2015, which are dated and less likely to be 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 comparables #1 and #6 based on their difference in design when compared to the subject. The Board gave weight less to board of review's comparable #3 based on its considerably larger site size when compared to the subject.

The Board finds the best evidence of market value to be the board of review's comparable sales #4 and #5. These comparables are similar to the subject in location, land size, dwelling size, exterior construction, design and features. These comparables sold for prices of \$95,000 and \$125,000 or for \$59.67 and \$57.23 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$95,270 or \$50.89 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 on grounds of overvaluation.

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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