



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

APPELLANT: Chunlei Gou
DOCKET NO.: 17-02512.001-R-1
PARCEL NO.: 15-21-101-012

The parties of record before the Property Tax Appeal Board are Chunlei Gou, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$54,033
IMPR.: \$115,950
TOTAL: \$169,983

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 2,558 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 460 square foot garage. The property has a 13,959 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant marked “comparable sales” as the basis of the appeal but provided no recent comparable sales to support this contention. However, as part of their submission, counsel for the appellant provided a letter dated August 31, 2017 which contended the subject property has been listed on the Multiple Listing Service (MLS) since June 2017, the original list price of \$510,000 is less than the current market value of approximately \$520,461 and “as of this writing

the offering price stands at \$499,900.” In support of this contention, counsel provided a copy of the MLS sheet which disclosed the subject property was originally listed on June 30, 2017 for a price of \$510,000 but had a price reduction on July 14, 2017 to \$499,900. The listing was subsequently removed from the MLS on August 9, 2017.¹ In addition, a copy of the Listing and Property Report disclosed the subject property had also been listed for sale in 2011, 2012, 2013 and more recently in 2017. Based on this evidence, the appellant requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,983. The subject's assessment reflects a market value of \$510,000 or \$199.37 per square foot of living area, land included, when applying the statutory level of assessments.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales located from .035 to .532 of a mile from the subject property. The comparables have sites ranging in size from 9,152 to 15,607 square feet of land area. The comparables consist of one, one-story dwelling and seven, two-story dwellings of wood siding exterior construction ranging in size from 2,517 to 2,761 square feet of living area. The dwellings were constructed from 1988 to 1996. Each comparable features a basement with six having finished area, central air conditioning and a garage ranging in size from 420 to 713 square feet of building area. In addition, six comparables each have one fireplace. The comparables sold from March 2016 to August 2018 for prices ranging from \$487,500 to \$581,400 or from \$190.59 to \$218.01 per square foot of living area, including land. The board of review provided property record cards for the subject and each of its comparables. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellant 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 record disclosed that on June 30, 2017, the subject property was listed for a price of \$510,000 or \$199.37 per square foot of living area including land. This listing occurred most proximate in time to the assessment date. The Board finds the subject’s assessment reflects a market value equivalent to the listing price. Additionally, the sales provided by the board of review are supportive of the subject’s assessment and demonstrate the list price is reflective of market value as of January 1, 2017. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is justified.

¹ Counsel’s letter suggests the subject was an active listing as of August 31, 2017, however the MLS sheet and the listing history report disclosed the listing was removed from the MLS as of August 9, 2017.

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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