



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

APPELLANT: Jianping Kuai
DOCKET NO.: 17-02522.001-R-1
PARCEL NO.: 15-21-206-017

The parties of record before the Property Tax Appeal Board are Jianping Kuai, 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: \$40,321
IMPR.: \$132,574
TOTAL: \$172,895

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 is improved with a two-story frame single-family dwelling built in 1996. The dwelling contains 2,897 square feet of living area. Features of the home include a partial, unfinished basement, central air-conditioning, a fireplace, and a 506-square foot attached garage. The dwelling is situated on a 9,148 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .23 of a mile to 2.38 miles from the subject, two of which have the same neighborhood code as the subject. The comparables consist of two, two-story frame single-family dwellings and three, two-story frame single family townhomes situated on sites ranging from 1,816 to 12,632 square feet of land area. The dwellings were built from 1993 to 2003 and range in size from 2,536 to 3,414 square feet of

living area. According to the grid analysis, the comparables each have a full or partial basement, with the three single family dwellings all having finished area. The dwellings each have central air conditioning and garage ranging in size from 400 to 693 square feet of building area. Two of the comparables each have one fireplace. The comparables sold from January to October 2016 for prices ranging from \$360,000 to \$590,000 or from \$141.89 to \$172.82 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$492,490 or \$170.00 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 \$172,895. The subject's assessment reflects a market value of approximately \$521,554 or \$180.03 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 eight comparable sales. The dwellings are located from .116 to .465 of a mile from the subject, five of which have the same neighborhood code as the subject. Seven of the comparables are located in the city of Buffalo Grove, as is the subject, and one comparable is located in the city of Lincolnshire. The comparables consist of two-story brick or frame single-family dwellings situated on sites containing 6,048 to 12,632 square feet of land area. The homes were built from 1988 to 1998 and range in size from 2,610 to 3,155 square feet of living area. The dwellings have full or partial basements, seven of which have 500 to 1,269 square feet of finished area. The comparables each have central air-conditioning, one fireplace, and a garage containing 460 to 748 square feet of building area. The comparables sold from May 2016 to August 2018 for prices ranging from \$500,000 to \$692,000 or from \$184.15 to \$224.23 per square foot of living area, land included. Based on the foregoing 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 parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3, #4 and #5 which are all townhomes, dissimilar to the subject. Further, comparables #4 and #5 are located over two miles distant from the subject. The Board also gave less weight to board of review comparable #3 due to its larger dwelling size and distant location when compared to the subject property. The Board also gave less weight to board of review comparables #4, #5, #7 and #8 which sold 15 to 20 months after the January 1, 2017 assessment date at issue and are thus less likely to be reflective of the subject's market value as of that date.

The Board finds that appellant's comparables #1 and #2 and board of review comparables #1, #2, #3 and #6 are the best comparables submitted in the record and are located in the same neighborhood as the subject or in closer proximity to the subject than the other comparables. Further, these six comparables are generally similar to the subject in age, size, design, and most features, although they all have finished basements, dissimilar to the subject. These comparables sold from May 2016 to August 2017 for prices ranging from \$525,000 to \$670,000 or from \$169.89 to \$224.23 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$521,554 or \$180.03 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record on an overall basis but within the range on a per square foot basis. After making adjustments to the comparables for differences from the subject in features such as basement size and finished area, the Board finds no reduction in the subject's assessment is 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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