



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

APPELLANT: Shensheng Liu
DOCKET NO.: 18-00300.001-R-1
PARCEL NO.: 07-18-404-040

The parties of record before the Property Tax Appeal Board are Shensheng Liu, 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: \$28,530
IMPR.: \$105,875
TOTAL: \$134,405

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 2018 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 with wood siding exterior containing 1,676 square feet of living area. The dwelling was built in 1996. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 504 square feet of building area. The property has a 10,019-square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .03 to .39 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings with wood siding exteriors that range in size from 2,633 to 3,163 square feet of living area. The dwellings were constructed from 1995 to 2006. Each comparable has a basement with three being partially finished. Each dwelling also

has central air conditioning, a fireplace, and an attached garage ranging in size from 667 to 744 square feet of building area. The properties have sites ranging in size from 10,019 to 16,533 square feet of land area. The comparables sold from February 2017 to April 2018 for prices ranging from \$385,000 to \$467,500 or from \$131.88 to \$153.58 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$122,932 to reflect a market value of \$368,833 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 \$134,405. The subject's assessment reflects a market value of \$406,303 or \$149.82 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted two grids¹ containing information on six comparable sales located from .028 to .398 of a mile from the subject where four properties are located within the same assessment neighborhood code as the subject property. The board of review comparable #1 was also submitted by the appellant as comparable #2. The parcels range in size from 10,005 to 20,038 square feet of land area and are improved with one, 1.5-story and five, 2-story dwellings with wood siding exteriors that range in size from 2,634 to 3,104 square feet of living area. The dwellings were built from 1994 to 1998. Each property has a basement with three being partially finished. Each home also has central air conditioning, a fireplace, and a garage ranging in size from 470 to 1,000 square feet of building area. The comparables sold from May 2016 to October 2018 for prices ranging from \$385,000 to \$539,000 or from \$142.81 to \$193.75 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables. Based on this evidence, the board of review requested the assessment be sustained.

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 contains a total of eleven comparable sales submitted by the parties to support their positions including one common comparable. Less weight is given to board of review comparable #6 due to its sale date in May 2016 which is less proximate in time to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of value as of the assessment date than other sales in the record. The Board also gave less weight to the parties' common comparable, along with appellant's comparable #5 and #6, as well as board of review comparables #3 and #4 based on each of these having partially finished basements, dissimilar to the subject's unfinished basement. Finally, the Board gave reduced weight to board of review

¹ The Board has re-labeled the comparables on the second grid as #5 and #6 for clarity.

comparable #5 based on being outside of the subject's assessment neighborhood, in addition to having a dissimilar 1.5-story dwelling design, unlike the subject's 2-story style dwelling.

The Board find the best evidence of market value to be the remaining comparables (appellant's comparables #1, #3, and #4, along with board of review comparable #2) which were most similar to the subject in location, design, dwelling size, age, and features. These most similar comparables sold from June 2017 to April 2018 for prices ranging from \$407,500 to \$468,000 or from \$131.88 to \$151.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$406,303 or \$149.82 per square foot of living area, including land, which is below the range established by the most similar comparable sales in this record on an overall value basis and within the range on a per square foot basis. Based on this evidence, the Board finds the assessment of the subject property as established by the board of review is supported and no reduction is warranted.

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: October 20, 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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