



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

APPELLANT: Yuhong Li  
DOCKET NO.: 18-01452.001-R-1  
PARCEL NO.: 11-32-209-009

The parties of record before the Property Tax Appeal Board are Yuhong Li, 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:** \$56,368  
**IMPR.:** \$139,643  
**TOTAL:** \$196,011

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 of brick exterior construction with approximately 3,677 square feet of living area. The dwelling was built in 1998. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 650 square feet of building area. The property has a site with approximately 12,632 square feet of land area and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$518,500 as of January 22, 2019. The appraisal was prepared by Raymond A. Anderson, a certified residential real estate appraiser. The appraiser described the dwelling as being in average condition with no required repairs. The report stated the subject dwelling has an actual age of 21 years and an effective age of 15 years.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located in Vernon Hills and within .37 of a mile from the subject property. The comparables have sites ranging in size from 10,019 to 10,890 square feet of land area. Each property is improved with a two-story dwelling ranging in age from 17 to 20 years old. The homes range in size from 3,163 to 3,701 square feet of living area. Each property has a full unfinished basement, central air conditioning, one or two fireplaces and an attached-3-car garage. The sales occurred from February 2018 to December 2018 for prices ranging from \$472,500 to \$525,000 or from \$138.07 to \$149.38 per square foot of living area, including land. Adjustments were made to the comparables for such items as location, site size, room count and gross living area to arrive at adjusted prices ranging from \$518,286 to \$518,596. The appraiser arrived at an estimated market value of \$518,500. The appellant requested the subject's assessment be reduced to \$172,833 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,011. The subject's assessment reflects a market value of \$592,536 or \$161.15 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.

The board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-02849.001-R-1 in which the subject's assessment was reduced to \$183,315. The board of review indicated that 2015 was the first year of the general assessment cycle in Libertyville Township, where the subject property is located. It further explained that the equalization factor for Libertyville Township for 2017 was 1.0547 and for 2018 was 1.0326. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), if the equalizations factors for 2017 and 2018 were applied to the 2016 assessment as determined by the Property Tax Appeal Board the resulting assessment for the 2018 tax year would be \$196,645, which is greater than the subject's total assessment of \$196,011.<sup>1</sup>

In further support of the subject's assessment the board of review provided four comparable sales improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,607 to 3,724 square feet of living area. The homes were constructed from 1998 to 2003. Each property has an unfinished basement, central air conditioning, and a garage ranging in size from 547 to 696 square feet of building area. Three comparables each have one fireplace. The comparables are located in Vernon Hills from .168 to 1.115 miles from the subject property. These properties have sites ranging in size from 9,733 to 17,822 square feet of land area. The sales occurred from August 2016 to July 2018 for prices ranging from \$585,000 to \$612,500 or from \$157.09 to \$169.81 per square foot of living area, land included.

Based on this evidence the board of review requested the assessment be sustained.

### **Conclusion of Law**

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<sup>1</sup> The board of review utilized the incorrect 2018 equalization factor in its analysis resulting in an incorrect total assessment when applying section 16-185 of the Property Tax Code.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-02849.001-R-1 in which a decision was issued reducing the subject's assessment to \$183,315. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2016 and 2018 tax years are in the same general assessment period and equalization factors of 1.0547 and 1.0326 were applied in Libertyville Township in 2017 and 2018, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decision for the 2016 tax year is carried forward through the 2018 tax year subject only to the equalization factors applied 2016 and 2017, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's assessment would be increased to \$196,645. The board of review requested the subject's assessment of \$196,011 be sustained, which appears appropriate when considering section 16-185 of the Property Tax Code. The Board further finds after considering the appellant's appraisal and the comparable sales provided by the board of review, the subject's assessment is generally reflective of the property's market value as of the assessment date at issue. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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:

November 17, 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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