



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

APPELLANT: Charles Cui
DOCKET NO.: 18-01622.001-R-1
PARCEL NO.: 16-08-404-025

The parties of record before the Property Tax Appeal Board are Charles Cui, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge, 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: \$247,135
IMPR.: \$316,889
TOTAL: \$564,024

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 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 single-family dwelling of brick exterior construction with 8,372 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached four-car garage. Additional features include a tennis court and an in-ground swimming pool. The property has an 80,150 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant through legal counsel submitted an appraisal of the subject property prepared by William P. Neberieza, a Certified General Real Estate Appraiser. Using the sales comparison approach to value, the appraiser concluded an estimated market value for the subject property of \$1,500,000 as of January 1, 2017.

The Property Tax Appeal Board also takes judicial notice that this property was previously, in tax year 2015, the subject matter of an appeal before the Board.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$499,950 which would reflect a market value of \$1,500,000 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 \$564,024. The subject's assessment reflects a market value of \$1,705,030 or \$203.66 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 a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-02924.001-R-2. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$508,282 based upon the stipulation of the parties. The board of review further explained that the township's general assessment period began in 2015 and runs through tax year 2018. The board of review explained that for tax years 2016 and 2017 West Deerfield Township applied an equalization factors of 1.0643 and 1.0393, respectively, to all non-farm properties in the township. Lastly, the board of review explained that for tax year 2018 West Deerfield Township applied an equalization factor of 1.0032 to all non-farm properties in the township. Therefore, the subject's assessment reflects the 2015 assessment of \$508,282 as increased for tax year 2016 by the 1.0643 factor to a total assessment of \$540,965 ($508,282 \times 1.0643$); the 2016 assessment was increased for tax year 2017 by the 1.0393 factor to a total assessment of \$562,225 ($540,965 \times 1.0393$); and the 2017 assessment was increased for tax year 2018 by the 1.0032 factor to a total assessment of \$564,024 ($562,224 \times 1.0032$) in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). As the subject's 2018 total assessment is \$564,024, the board of review asserted that the subject's assessment should be confirmed.

In addition, the board of review included a copy of the Multiple Listing Service (MLS) data sheet for the last sale of the subject property in 2010 depicting the home with five full bathrooms and two half-bathrooms. The board of review submissions noted this description was contrary to the data contained in the appellant's appraisal report describing the dwelling as having only two full bathrooms and one half-bathroom which the appraiser opined resulted in functional obsolescence "caused by an inadequate amount of bathrooms" for an 8,372 square foot dwelling.

Additionally, the board of review submission asserted that there was a "double adjustment" in the appellant's appraiser's sales comparison approach concerning the adjustment(s) for bathrooms. The board of review contended the bathrooms were adjusted in the room count portion of the report with downward adjustments of \$30,000 to \$80,000 and again adjusted as to each comparable by \$75,000 on the line for functional utility.

Based upon the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As part of its submission, the Lake County Board of Review argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2015. The board of review further indicated that 2015 was the beginning of the general assessment cycle for the subject property. Therefore, in accordance with provisions of the Property Tax Code, the assessment of the subject property is to be carried forward from tax year 2015 with the application of equalization factors to tax year 2018 which may be applied within the jurisdiction.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's 2015 decision should be carried forward to the subsequent 2018 tax year subject only to equalization applied for 2016, 2017 and 2018.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2015 assessment in Docket No. 15-02924.001-R-2. The record further indicates that the subject property is an owner-occupied dwelling and that 2015, 2016, 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for tax year 2015 or that the assessment year in question is in a different general assessment period. The board of review submitted Notes on Appeal reporting that the subject's total assessment for 2018 was \$564,024 which as set forth in the letter presented by the board of review reflected the 2015 decision of the Property Tax Appeal Board with the applicable equalization factors for tax years 2016, 2017 and 2018 applied.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted as the board of review decision for tax year 2018 properly reflects the Property Tax Appeal Board's prior year's decision plus the application of the equalization factors for 2016 of 1.0643, for 2017 of 1.0393 and for 2018 of 1.0032. In conclusion, the Board finds no change in the subject's assessment is warranted in accordance with Section 16-185 of the Property Tax Code.

For these reasons the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted as the 2018 assessment reflects the Board's prior year's findings plus the application of the equalization factor of 1.0032.

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: April 21, 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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