



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

APPELLANT: Wang Lian
DOCKET NO.: 18-01732.001-R-1
PARCEL NO.: 15-15-106-036

The parties of record before the Property Tax Appeal Board are Wang Lian, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC in Chicago, 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: \$30,088
IMPR.: \$92,725
TOTAL: \$122,813

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 townhouse of wood siding exterior construction with 1,964 square feet of living area. The dwelling was constructed in 1998. Features of the townhome include a concrete slab foundation, central air conditioning, a fireplace and a 483 square foot garage. The property is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal concerning the subject's improvement assessment with multiple grid analyses. For ease of analysis, the appellant's sales data and equity data will be described separately by the Board.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within .13 of a mile from the subject. The comparables consist of two-story townhouses of wood siding exterior construction. The dwellings were from 20 to 22 years

old and each dwelling contains 1,891 square feet of living area. Each home has a concrete slab foundation, central air conditioning and a 420 square foot garage. The comparables sold from January to October 2017 for prices ranging from \$259,000 to \$318,000 or from \$136.96 to \$168.16 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted two grid analyses with information on five comparable properties located within .13 of a mile from the subject. The comparables consist of 21 or 22 year old dwellings of wood siding exterior construction. The dwellings each contain 2,478 square feet of living area. Each home has a concrete slab foundation, central air conditioning and a 438 square foot garage. The comparables each have an improvement assessment of \$78,452 or \$31.66 per square foot of living area.

Based on this evidence, the appellant's counsel included documentation requesting a total assessment for market value of \$97,716 which would reflect a market value of approximately \$293,147 or \$149.26 per square foot of living area, including land and an improvement assessment of \$62,180 or \$31.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,813. The subject's assessment reflects a market value of \$371,261 or \$189.03 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 subject property has an improvement assessment of \$92,725 or \$47.21 per square foot of living area.

In support of its contention of the correct assessment on market value, the board of review submitted information on four comparable sales located within .124 of a mile from the subject. The comparables consist of two-story townhomes of wood siding exterior construction that were built from 1997 to 1999. The townhomes each contain 1,964 square feet of living area and have concrete slab foundations, central air conditioning, a fireplace and a 483 square foot garage. The comparables sold between June 2017 and May 2018 for prices ranging from \$371,000 to \$380,000 or from \$188.90 to \$193.48 per square foot of living area, including land.

In support of its contention of the correct assessment on equity grounds, the board of review submitted two grid analyses with information on five comparables located within .133 of a mile from the subject. The comparables consist of two-story townhomes of wood siding exterior construction that were built in 1997 or 1998. The townhomes each contain 1,964 square feet of living area and have concrete slab foundations, central air conditioning, a fireplace and a 483 square foot garage. The comparables each have an improvement assessment of either \$92,725 or \$92,909 or either \$47.21 or \$47.31 per square foot of living area.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable sales which differ from the subject model when the record contains comparables which are identical to the subject in nearly every respect.

The Board finds the best evidence of market value to be board of review comparable sales #1 through #4. These most similar comparables sold between June 2017 and May 2018 for prices ranging from \$371,000 to \$380,000 or from \$188.90 to \$193.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$371,261 or \$189.03 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's equity comparables which differ from the subject in dwelling size when the record contains comparables which are identical to the subject in nearly every respect.

The Board finds the best evidence of assessment equity to be the five board of review equity comparables in the record. These comparables had improvement assessments of either \$92,725 or \$92,909 or either \$47.21 or \$47.31 per square foot of living area. The subject's improvement assessment of \$92,725 or \$47.21 per square foot of living area is identical to a majority of the nearly identical comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: September 15, 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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