



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

APPELLANT: Xiaoying Qiao  
DOCKET NO.: 19-02681.001-R-1  
PARCEL NO.: 08-20-206-023

The parties of record before the Property Tax Appeal Board are Xiaoying Qiao, 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:** \$4,327  
**IMPR.:** \$49,457  
**TOTAL:** \$53,784

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 2019 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 2-story duplex dwelling of frame construction with 1,872 square feet of living area. The dwelling was originally built in 1942, with a second story added in 2015, which makes the subject have an effective age of 1979. Features of the home include a full unfinished basement, central air conditioning and a 440 square foot garage. The property has a 4,490 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted four comparable properties that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 4,990 to 6,190 square feet of land area that were improved with 2-story dwellings of frame construction. The homes contained from 1,392 to 1,584 square feet of living area and were originally built in either 1930 or 1940. Comparable #2, which was built in 1930, has an effective age of 1947. The comparables had full

unfinished basements. Two of the comparables had either a 240 or a 400 square foot garage. None of the comparables had central air conditioning, like the subject. One of the comparables sold in August 2018 for \$110,000 or \$69.44 per square foot of living area, including land. The comparables had improvement assessments ranging from \$25,580 to \$33,275 or from \$18.22 to \$21.38 per square foot of living area.

The appellant submitted a letter asking why the subject's assessment increased by 50.67%, while the nearby property values increased from 8% to 15%. The appellant also believes that the township over values the subject to collect more tax money and offered to sell the subject to the township for \$161,368. The appellant also disclosed that the subject has been empty for almost a year due to a deadly gun shooting, which happened by the subject property. The appellant's evidence included a copy of a 2019 assessment notice for the subject, a grid containing assessment changes ranging from 8% to 15% from 2018 to 2019 for 15 properties, four of which were used in the appellant's sales/assessment grid and a copy of an article about a deadly gun shooting, which happened by the subject property.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$37,979.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,784. The subject's assessment reflects a market value of \$163,527 or \$87.35 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$49,457 or \$26.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted three comparable properties, one of which was located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 5,120 to 6,180 square feet of land area that were improved with 1.5-story and 2-story dwellings of frame or brick construction. The homes contained from 1,752 to 2,196 square feet of living area and were originally built between 1910 and 1958. Comparable #2, which was built in 1924, has an effective age of 1946. The comparables had full unfinished basements. Two of the comparables had either a 352 or a 600 square foot garage. None of the comparables had central air conditioning. The comparables sold from May 2018 to February 2020 for prices ranging from \$145,000 to \$169,000 or from \$68.27 to \$88.47 per square foot of living area, including land. The comparables had improvement assessments ranging from \$28,190 to \$51,205 or from \$16.09 to \$23.32 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part that 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.

As an initial matter regarding the letter and additional evidence submitted by the appellant, the Board finds the subject's assessment increased by 50.67% due to the township's revaluation and equalization by the Supervisor of Assessments, which was disclosed in the copy of the 2019 assessment notice for the subject submitted by the appellant. As to the appellant's grid containing assessment changes ranging from 8% to 15% from 2018 to 2019 for 15 properties, four of which were used in the appellant's sales/assessment grid, the Board finds the grid failed to disclose information as to the features of the comparables, which would be necessary to analyze their comparability to the subject. In addition, the grid contained sales information for 4 sales that occurred from January 2015 to November 2018 for prices ranging from \$32,000 to \$80,000, however, in addition to not including any of the features of the sales, there was no indication that the sales were arm's length sale transactions. The Board finds the appellant's letter, the additional evidence and the copy of an article about a deadly gun shooting near the subject property is to be given less weight in the Board's analysis.

The appellant submitted comparable information on one comparable sale for the Board's consideration. The Board finds the appellant did not follow Section 1910.65 Documentary Evidence of the rules of the Property Tax Appeal Board. Under subsection (c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) **documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.**

The parties submitted adequate information on four comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparable sales #1 and #3, due to their locations outside of the subject's neighborhood code. In addition, comparable sale #1 was a dissimilar 1.5-story dwelling and comparable sale #3 had a sale date occurring greater than 13 months after the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparable sales were most similar to the subject in location, style, size and some features. However, none of the parties' comparable sales had central air conditioning, like the subject. Nevertheless, the best comparable sales occurred in July and August 2018 for prices of \$145,000 and \$110,000 or \$68.27 and \$69.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$163,527 or \$87.35 per square foot of living area, including land, which falls above the market values of the best sales in this

record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older effective ages and lack of central air conditioning, the Board finds the subject's higher assessment is supported and no reduction in the subject's assessment is justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative 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 adequate information on seven comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables #1 and #3, due to their locations outside of the subject's neighborhood code. In addition, comparable #1 was a dissimilar 1.5-story dwelling when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style and some features. However, none of the parties' comparables had central air conditioning, like the subject. Nevertheless, these comparables had improvement assessments ranging from \$25,580 to \$41,990 or from \$18.22 to \$21.38 per square foot of living area. The subject's improvement assessment of \$49,457 or \$26.42 per square foot of living area falls above the range established by the best equity comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older effective ages and lack of central air conditioning, the Board finds the subject's higher improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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 20, 2021



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

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