



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

APPELLANT: Lucy Chen
DOCKET NO.: 19-02968.001-R-1
PARCEL NO.: 06-16-421-018

The parties of record before the Property Tax Appeal Board are Lucy Chen, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich, 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: \$6,628
IMPR.: \$42,648
TOTAL: \$49,276

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 is improved with a one-story dwelling with a vinyl siding exterior containing 950 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement with a 760 square foot recreation room, central air conditioning, and a carport with 200 square feet. The property has a 5,250 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings with vinyl siding or wood siding exteriors with 975 or 984 square feet of living area. The homes were built from 1972 to 1975. Each home has full basement with four having recreation rooms ranging in size from 492 to 831 square feet. Each comparable has central air conditioning and two comparables have an attached or detached garage with either 625 or 676 square feet of

building area. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 5,200 to 5,660 square feet of land area. The sales occurred from March 2018 to May 2019 for prices ranging from \$70,000 to \$150,000 or from \$71.79 to \$153.85 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$41,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,276. The subject's assessment reflects a market value of \$149,821 or \$157.71 per square foot of above ground living area, land included, 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings with vinyl siding exteriors ranging in size from 912 to 975 square feet of living area. The homes were built in 1972. Each property has a full basement with recreation rooms ranging in size from 730 to 780 square feet. Each comparable has central air conditioning, one comparable has a fireplace, and two comparables have garages with either 352 or 360 square feet of building area. These properties have the same assessment neighborhood code as the subject property with sites ranging in size from 5,050 to 5,310 square feet of land. The sales occurred from May 2018 to March 2019 for prices ranging from \$156,000 to \$165,000 or from \$160.00 to \$180.92 per square foot of living area, including land. 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 eight comparable sales submitted by the parties to support their respective positions. The comparables are similar to the subject dwelling in location, style, age, dwelling size and land area. The major feature difference is that four comparables have either an attached or detached garage ranging in size from 352 to 676 square feet of building area while the subject property has a 200 square foot carport. The eight comparables sold for prices ranging from \$70,000 to \$165,000 or from \$71.79 to \$180.92 per square foot of living area, including land. The Board finds the property at the low end of the range appears to be an outlier in contrast with the remaining sales submitted by the parties. The two comparables most similar to the subject in features in that neither has a garage and both have basement recreation rooms included appellant's comparable #4 and board of review comparable #3. These two properties sold in May 2019 and May 2018 for prices of \$110,500 and \$156,000 or \$112.30 and \$160.00 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$149,821 or \$157.71 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. After considering adjustments to the

comparables for differences between the comparables and the subject property the Board finds 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 21, 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

AGENCY

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