



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

APPELLANT: Lucy Chen
DOCKET NO.: 19-02969.001-R-1
PARCEL NO.: 06-17-312-018

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: \$5,995
IMPR.: \$40,594
TOTAL: \$46,589

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 bi-level/raised ranch style dwelling with vinyl siding containing 1,080 square feet of above ground living area. The dwelling was built in 1978. Features of the home include a lower level with 600 square of finished area and a 480 square foot basement, and an integral garage with 480 square feet of building area.¹ The property has a 4,800 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 four comparable sales improved with bi-level/raised ranch dwellings with vinyl siding ranging in size from 925 to 1,104 square feet of above ground living area. The homes were built from 1972 to 1976. Each home has lower level finished area

¹ A copy of the subject's property record appears to depict the dwelling as having an integral garage located in the basement.

ranging in size from 584 to 925 square feet. Three comparables are reported to have basement area, three comparables have central air conditioning, one property has a fireplace, and three comparables have attached garages ranging in size from 440 to 500 square feet of building area, and two comparables have detached garages with 576 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property with sites ranging in size from 4,790 to 5,660 square feet of land area. The sales occurred from December 2017 to September 2018 for prices ranging from \$90,000 to \$139,900 or from \$97.30 to \$127.18 per square foot of above ground living area, including land. The appellant requested the subject's assessment be reduced to \$39,329.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,589. The subject's assessment reflects a market value of \$141,651 or \$131.16 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 seven comparable sales improved with bi-level/raised ranch style dwellings with vinyl siding ranging in size from 1,040 to 1,086 square feet of above ground living area. The homes were built from 1972 to 1985. Each property has lower level finished area ranging from in size from 576 to 1,080 square feet. Three comparables are described as having basement area. Five comparables have central air conditioning and five comparables have garages ranging in size from 440 to 672 square feet of building area. These properties have the same assessment neighborhood code as the subject property with sites ranging in size from 4,360 to 7,840 square feet of land. The sales occurred from July 2018 to May 2019 for prices ranging from \$137,000 to \$195,000 or from \$131.73 to \$187.50 per square foot of above ground 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 eleven comparables submitted by the parties to support their respective positions. The comparables are improved with homes similar to the subject in location, style, and age. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in size. Less weight is given to appellant's comparable #4 due to its additional garage, fireplace, and central air conditioning, three attributes the subject property does not have. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3, and the comparables submitted by the board of review. These properties range in dwelling size from 1,040 to 1,086 square feet of above ground living area and were built from 1972 to 1985. Appellant's comparable #3 and board of review comparables #1, #3, #4, #5 and #6 are superior to the subject with central air conditioning, suggesting a downward adjustment to these

comparables appears to be appropriate to make them more equivalent to the subject property because of this feature. These nine comparables sold from December 2017 to May 2019 for prices ranging from \$125,000 to \$195,000 or from \$115.74 to \$187.50 per square foot of above ground living area, including land. Neither appellant's comparable #1 or board of review comparable #7 has central air conditioning and these properties sold for prices of \$139,900 and \$160,000 or for \$127.18 and \$147.33 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$141,651 or \$131.16 per square foot of above ground living area, including land, which is within the range established 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lucy Chen, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085