



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

APPELLANT: Jun Chen
DOCKET NO.: 19-06665.001-R-1
PARCEL NO.: 11-18-204-074

The parties of record before the Property Tax Appeal Board are Jun 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: \$ 55,285
IMPR.: \$143,348
TOTAL: \$198,633

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 two-story dwelling¹ of wood siding exterior construction with 3,170 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 10,623 square foot site and is located in Libertyville, Libertyville 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 located in the same assessment neighborhood code as the subject property. The parcels range in size from 10,016 to 10,340

¹ Although the board of review describes this dwelling as a one-story design, the photograph supplied by the appellant depicts a two-story dwelling. The Board finds that the appellant provided the best evidence of the subject's story height on this record.

square feet of land area which are improved with two-story dwellings of frame, frame with brick or brick and frame exterior construction. Each home was built from 1997 to 2000 and ranges in size from 3,211 to 3,923 square feet of living area. Each dwelling has an unfinished basement, central air conditioning and a garage ranging in size from 460 to 784 square feet of building area. Three of the comparables have one or two fireplaces. The properties sold from December 2017 to May 2019 for prices ranging from \$430,000 to \$620,000 or from \$133.91 to \$177.36 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$179,315, which would reflect a market value of approximately \$537,999 or \$169.72 per square foot of living area, including land, when using 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 \$198,633. The subject's assessment reflects a market value of \$545,196 or \$171.99 per square foot of 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 four comparable sales, where board of review comparable #3 is the same property as appellant's comparable #1. The comparable parcels range in size from 10,000 to 13,420 square feet of land area which are improved with two-story dwellings of wood siding exterior construction. Each home was built from 1997 to 1999 and ranges in size from 2,772 to 3,586 square feet of living area. Each dwelling has an unfinished full basement, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 506 square feet of building area. The properties sold from April 2018 to August 2019 for prices ranging from \$595,000 to \$670,000 or from \$177.36 to \$214.65 per square foot of living area, including land. 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 total of eight comparable sales, one of which was common to both parties, located in the same assessment neighborhood code to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #4 which are larger and smaller than the subject dwelling, respectively.

The Board finds the best evidence of market value to be the remaining comparables consisting of the appellant's comparable sales #1, #2, #4 and #5 along with board of review comparable sales #1, #2 and #3, where there is a common property presented by the parties. These six most

similar comparables present similar locations, designs, ages and dwelling sizes as the subject property and sold from December 2017 to August 2019 for prices ranging from \$430,000 to \$670,000 or from \$133.91 to \$195.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$545,196 or \$171.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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:

May 17, 2022



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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