



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

APPELLANT: Fan Jiang
DOCKET NO.: 19-06711.001-R-1
PARCEL NO.: 14-36-202-001

The parties of record before the Property Tax Appeal Board are Fan Jiang, 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: \$55,233
IMPR.: \$231,566
TOTAL: \$286,799

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 dwelling of brick and wood siding exterior construction with 6,851 square feet of living area. The dwelling was constructed in 1967 with an effective year built of 1967. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 738 square foot garage. The property has a 54,059 square foot site and is located in Long Grove, Ela 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 within .79 miles from the subject and with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 36,675 to 89,626 square feet of land area and are improved with two-story dwellings of brick or frame or brick exterior construction that were built from 1974 to 2002. Comparable #2 has an effective year built of 1979. The dwellings range in size from 4,028

to 6,317 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 631 to 1,146 square feet of building area. Comparables #2, #4 and #5 each have an inground swimming pool. Comparable #5 also has a tennis court. The comparables sold from March 2017 to August 2018 for prices ranging from \$465,000 to \$1,014,500 or from \$115.44 to \$160.60 per square foot of living area, including land. The appellant's evidence disclosed the subject sold in December 2016 for \$620,000 or \$95.34 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$286,799. The subject's assessment reflects a market value of \$871,995 or \$127.28 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 located .18 to 2.62 miles from the subject as one comparable was submitted twice in the grid analysis. Comparable #1 has the same assessment neighborhood code as the subject. Board of review comparable #1 is a duplicate of appellant's comparable #4. The comparables have sites ranging in size from 44,430 to 102,250 square feet of land area and are improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction that were built from 1987 to 2002. The dwellings range in size from 4,614 to 6,317 square feet of living area. The comparables each have a basement with two having a recreation room, one of which is a walk-out design. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 792 to 1,149 square feet of building area. The comparables sold from May 2018 to July 2019 for prices ranging from \$820,000 to \$1,014,500 or from \$139.64 to \$177.72 per square foot of living area, including land. The board of review's evidence also disclosed the subject sold in December 2016 for \$620,000 or \$90.191.02 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 record contains eight suggested comparable sales for the Board's consideration as one sale was common to both parties. The Board finds neither party's comparable sales are particularly similar to the subject due to differences in site size, style, age, dwelling size, and/or features when compared to the subject. Nevertheless, the Board gives less weight to appellant's comparables #2 and #3 due to their dated sales in March or June 2017 which are less likely to be reflective of market value as of the January 1, 2019 assessment date. The Board also gives less weight to board of review comparable #2 which is a one-story design when compared to the

subject's two-story design and to board of review comparable #4 which is located over 2.6 miles from the subject.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables which includes the common comparable. These comparables are most similar to the subject in location and design with varying degrees of similarity in age, dwelling size and features. Nevertheless, the comparables sold from March 2018 to March 2019 for prices ranging from \$465,000 to \$1,014,500 or from \$115.44 to \$177.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$871,995 or \$127.28 per square foot of living area, including land, which is within the range established by the best comparables in the record. Therefore, based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: July 19, 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

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

APPELLANT

Fan Jiang, 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