



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

APPELLANT: Xiaoyan Gao
DOCKET NO.: 19-07438.001-R-1
PARCEL NO.: 11-28-306-002

The parties of record before the Property Tax Appeal Board are Xiaoyan Gao, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$48,632
IMPR.: \$138,810
TOTAL: \$187,442

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 frame exterior construction with 3,607 square feet of living area. The dwelling was constructed in 2001 and has a reported effective age of 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace, four full baths, one half bath and a 643 square foot garage. The property has a 10,013 square foot site and is located in Vernon Hills,¹ Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same assessment neighborhood as the subject and within .13 of a mile from the subject property. The comparables

¹ The appellant reported in the appeal petition that the subject property was located in Libertyville, however, according to the record evidence provided by the parties, which includes copies of the subject's board of review decision and property record card, the subject property is located in Vernon Hills.

have sites that range in size from 9,902 to 14,867 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,968 to 3,720 square feet of living area. Each dwelling was built in 2001 and has an unfinished basement, central air conditioning, a fireplace, two full baths, one half bath and a garage ranging in size from 430 to 623 square feet of building area. The properties sold from January 2018 to July 2019 for prices ranging from \$462,500 to \$550,000 or from \$147.85 to \$158.56 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$185,255, which would reflect a market value of \$555,821 or \$154.09 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 \$201,705. The subject's assessment reflects a market value of \$613,272 or \$170.02 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 three comparable sales located from .61 to 1.05 miles from the subject property, none of which are within the subject's assessment neighborhood. The comparables have sites that range in size from 10,020 to 12,210 square feet of land area and are improved with two-story dwellings of brick exterior construction ranging in size from 3,500 to 3,666 square feet of living area. The dwellings were built from 1999 to 2004. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, from two to four full baths, one half bath and a garage ranging in size from 649 to 722 square feet of building area. The properties sold from August 2018 to May 2019 for prices ranging from \$625,000 to \$665,000 or from \$177.30 to \$189.08 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six suggested comparable sales for the Boards consideration. The Board has given less weight to the appellant's comparable #3 due to its considerably smaller dwelling size when compared to the subject. The Board has given reduced weight to the comparables provided by the board of review due to their dissimilar locations outside of the subject's assessment neighborhood. Furthermore, board of review comparable #1 is located more than one mile away from the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which are located in the same assessment neighborhood as the subject and are relatively similar

to the subject in dwelling size, design, age and some features, except both comparables have fewer full baths when compared to the subject. These two properties sold in July 2018 and July 2019 for prices of \$525,000 and \$550,000 or for \$147.85 and \$158.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$613,272 or \$170.02 per square foot of living area, including land, which is above the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is warranted.

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

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

APPELLANT

Xiaoyan Gao, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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