



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

APPELLANT: Yuhong Li
DOCKET NO.: 19-08800.001-R-1
PARCEL NO.: 06-34-403-031

The parties of record before the Property Tax Appeal Board are Yuhong Li, 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 **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: \$10,586
IMPR.: \$51,002
TOTAL: \$61,588

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 residential townhouse of vinyl siding exterior construction with 1,654 square feet of living area. The dwelling was constructed in 2005 and is approximately 14 years old. Features of the home include a basement finished with a recreation room, central air conditioning and a 462 square foot basement garage.¹ The property has a 1,500 square foot site and is located in Grayslake, Avon 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 with the same assessment neighborhood code as the subject and located within .28 of a mile from the subject property. The

¹ The board of review provided a copy of the subject's property record card indicating the subject has 462 square foot garage located in the basement of the townhouse, which was not reported by the appellant and was unrefuted in rebuttal by the appellant.

comparables have sites with either 1,270 or 1,450 square feet of land area and are improved with two-story residential townhouses of vinyl siding exterior construction ranging in size from 1,638 to 1,680 square feet of living area. The dwellings were built in 2013 or 2015. Each comparable has a basement with finished area and central air conditioning. The appellant reported that none of the comparables have a garage. The properties sold from June 2017 to September 2018 for prices ranging from \$145,000 to \$171,000 or from \$87.67 to \$101.79 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$52,101, which would reflect a market value of \$156,319 or \$94.51 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 \$61,588. The subject's assessment reflects a market value of \$187,254 or \$113.21 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 through the township assessor submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .20 of a mile from the subject property. The comparables have sites that range in size from 1,490 to 1,580 square feet of land area and are improved with two-story residential townhouses of vinyl siding exterior construction with either 1,669 or 1,680 square feet of living area. The dwellings were each built in 2004. Each comparable has a basement finished with a recreation room, central air conditioning and a 528 square foot garage. Four comparables each have one fireplace. The properties sold from May 2017 to March 2019 for prices ranging from \$175,000 to \$205,000 or from \$104.17 to \$122.83 per square foot of living area, including land.

In response to the appellant's evidence, the board of review asserted that the appellant's comparables show the low end of the range. The board of review contends the assessor comparables support the subject's current assessment.

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 a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables as none were reported to have a garage like the subject. Moreover, the Board has given less weight to the appellant's comparable sale #2, as well as board of review comparables #4 and #5 due to their sale dates occurring in

2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3, which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features. The comparables sold from August 2018 to March 2019 for prices ranging from \$180,000 to \$205,000 or from \$107.14 to \$122.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$187,254 or \$113.21 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: June 21, 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

Yuhong Li, 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