



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

APPELLANT: Janet Tseng-law
DOCKET NO.: 20-00481.001-R-1
PARCEL NO.: 14-18-102-068

The parties of record before the Property Tax Appeal Board are Janet Tseng-law, 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: \$ 16,028
IMPR.: \$101,432
TOTAL: \$117,460

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 2020 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 frame exterior construction with 2,323 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full walkout-style basement, central air conditioning, a fireplace and a 375 square foot garage. The property has a 2,261 square foot site and is located in Lake Zurich, 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 in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 2,614 to 2,640 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,306 to 2,378 square feet of living area. The homes were built from 2011 to 2014. Each comparable has an unfinished basement, central air conditioning

and a garage ranging in size from 342 to 424 square feet of building area. The comparables sold from May 2019 to June 2020 for prices ranging from \$332,000 to \$340,000 or from \$142.92 to \$145.27 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduced total assessment of \$110,719 which would reflect a market value of \$332,190 or \$143.00 per square foot of living area, including land, when applying 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 \$117,460. The subject's assessment reflects a market value of \$352,839 or \$151.89 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, where board of review comparables #2 and #5 are the same properties as appellant's comparables #1 and #3, respectively. Each of the comparables are located in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 2,610 to 2,670 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,162 to 2,378 square feet of living area. The homes were built from 2011 to 2015. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 342 to 424 square feet of building area. The comparables sold from January 2019 to June 2020 for prices ranging from \$336,000 to \$347,000 or from \$142.92 to \$156.34 per square foot of living area, land included. 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 a total of eight comparables, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board recognizes that the subject has a superior feature of a walkout basement which is not present in any of the comparable dwellings. Besides this one feature, the eight comparables presented by the parties are each newer than the subject dwelling and are similar to the subject in location, dwelling size and several features. The comparables sold from January 2019 to June 2020 for prices ranging from \$332,000 to \$347,000 or from \$142.92 to \$156.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$352,839 or \$151.89 per square foot of living area, including land, which is above the range established by the comparable sales in this record in terms of overall value, but within the range on a per-square-foot basis. After giving due consideration to the subject's older age but also its superior walkout basement feature in

comparison to these comparables, 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:

August 23, 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

Janet Tseng-law, 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