



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

APPELLANT: Jinguang Liu
DOCKET NO.: 20-02567.001-R-1
PARCEL NO.: 14-17-211-003

The parties of record before the Property Tax Appeal Board are Jinguang Liu, 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: \$17,419
IMPR.: \$75,505
TOTAL: \$92,924

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 wood siding exterior construction with 1,792 square feet of living area. The dwelling was constructed in 2002 and is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a site with approximately 10,020 feet of land area and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables located within 0.38 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 1,880 to 2,329 square feet of living area. The dwellings range in age from 11 to 47 years old. Three comparables each have an unfinished basement and one comparable has a crawl-space foundation. Each comparables has central air conditioning, one fireplace and an attached garage ranging in size from 400 to 672 square feet of building area. The comparables have improvement assessments that range from \$71,765 to \$86,574 or from \$36.74 to \$40.57 per square foot of living area. Based on this evidence, the appellant

requested the subject's improvement assessment be reduced to \$69,529 or \$38.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,924. The subject property has an improvement assessment of \$75,505 or \$42.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables located within 0.65 of a mile from the subject and within the same assessment neighborhood as the subject property. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #2 and #4, respectively. The comparables are improved with two-story dwelling of wood siding exterior construction that range in size from 1,869 to 2,168 square feet of living area. The dwellings were built from 2000 to 2011. Each comparable has an unfinished basement and central air conditioning. Two comparables each have a fireplace and a garage with either 400 or 484 square feet of building area. The comparables have improvement assessments ranging from \$79,306 to \$86,574 or from \$39.73 to \$42.43 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of five comparable for the Board's consideration with two common comparables. The board gave less weight to the appellant's comparables #1 and #3 due to differences in age and dwelling size or they have a crawl-space foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' two common comparables and board of review comparable #3 as these comparables are similar when compared to the subject in age, dwelling size, foundation and some features, except board of review comparable #3 lacks a garage, a feature of the subject, suggesting an upward adjustment would be required to make this comparable more equivalent to the subject. These comparables have improvement assessments ranging from \$79,306 to \$86,574 or from \$39.73 to \$42.43 per square foot of living area. The subject's improvement assessment of \$75,505 or \$42.13 per square foot of living area, which falls below the range established by the comparables in terms of overall improvement assessment, but within the range on a square foot bases. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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

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: February 21, 2023



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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