



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

APPELLANT: Yi Li
DOCKET NO.: 20-02703.001-R-1
PARCEL NO.: 15-32-214-003

The parties of record before the Property Tax Appeal Board are Yi 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: \$44,555
IMPR.: \$166,562
TOTAL: \$211,117

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 is improved with a two-story dwelling of wood siding exterior construction containing 3,228 square feet of living area. The dwelling was built in 1999 and is approximately 21 years old. Features of the home include a partial basement with a 1,087 square foot recreation room, central air conditioning, one fireplace, 4½ bathrooms, and attached garage with 589 square feet of building area. The property has a site with approximately 11,100 square feet of land area in Buffalo Grove, Vernon 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 equity comparables improved with two-story dwellings of wood siding exterior construction ranging in size from 2,912 to 3,834 square feet of living area. The homes are 21 or 22 years old. Each comparable has a full or partial basement with three having finished area, central air

conditioning, 3 to 4 bathrooms, and an attached garage ranging in size from 610 to 814 square feet of building area. Three comparables have one or two fireplaces. These properties are located along the same street and within .07 of one mile from the subject property. The improvement assessments range from \$135,350 to \$191,054 or from \$44.70 to \$49.83 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$152,603.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,117. The subject property has an improvement assessment of \$166,562 or \$51.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with comparable #4 being the same property as appellant's comparable #3. The comparables are improved with one-story or two-story dwellings of wood siding exterior construction that range in size from 2,666 to 3,462 square feet of living area. The homes were built in 1998 or 1999. Each comparable has a partial or full basement with four having finished area, central air conditioning, 3 to 4½ bathrooms, and an attached garage ranging in size from 600 to 1,020 square feet of building area. Four comparables each have one fireplace. The comparables are located along the same street and within .07 of one mile from the subject property. The comparables have improvement assessments ranging from \$164,558 to \$172,857 of from \$48.12 to \$64.69 per square foot of living area.

Conclusion of Law

The appellant 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 record contains eight comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The comparables are similar to the subject in location and age. The Board gives less weight to appellant's comparable #4 due to differences from the subject dwelling in size. The Board gives little weight to board of review comparable #5 due to differences from the subject dwelling in design/style. The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #3 and board of review comparables #1 through #4, which includes the common comparable. The common comparable would require an upward adjustment as the home has 1½ fewer bathrooms than the subject and has an unfinished basement whereas the subject has finished basement area. Appellant's comparables #1 and #2 each have one less bathroom than the subject and comparable #1 lacks a fireplace whereas the subject has a fireplace, suggesting each comparable would require an upward adjustment for these features. Board of review comparables #1 and #3 would require an upward adjustment as each home has either ½ or 1 less bathroom than the subject property. Board of review comparable #3 would also require an upward adjustment as it lacks a fireplace, which is a feature of the subject dwelling. These comparables have

improvement assessments that range from \$135,350 to \$172,857 or from \$44.70 to \$51.15 per square foot of living area. The subject's improvement assessment of \$166,562 or \$51.60 per square foot of living area falls within the overall improvement assessment range but slightly above the range on a per square foot basis established by the best comparables in this record. The Board finds the subject's improvement assessment is well supported after considering the suggested adjustments to the comparables. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and 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:

October 18, 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

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