



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

APPELLANT: Martin Hu & Cheng-Hwei Liu
DOCKET NO.: 20-03132.001-R-1
PARCEL NO.: 16-28-116-005

The parties of record before the Property Tax Appeal Board are Martin Hu & Cheng-Hwei Liu, the appellants; 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: \$51,051
IMPR.: \$110,500
TOTAL: \$161,551

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of brick exterior construction with 1,652 square feet of living area. The dwelling was constructed in 1958 and is 63 years old. Features of the home include a lower level with finished area, central air conditioning and a 525 square foot garage. The property has an approximately 9,980 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity, with respect to the improvement and overvaluation as the bases of the appeal.¹ In support of these arguments, the appellants submitted both equity and sales information on four comparables located in the same assessment neighborhood code as the subject. The comparables have sites each with 10,120 square feet of land that are improved

¹ Even though the appellants marked only "assessment equity" as the basis of appeal, the Board finds the appellants submitted both equity and sales data. Therefore, the Board will analyze the subject for assessment inequity and overvaluation.

with 1-story dwellings of brick or brick and wood siding exterior construction with either 1,652 or 1,685 square feet of living area. The homes were built from 1959 to 1962. Each comparable has a lower level with finished area, central air conditioning and a garage with either 520 or 525 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$105,063 to \$130,563 or from \$63.60 to \$79.03 per square foot of living area. The comparables sold from July 2010 to February 2019 for prices ranging from \$460,000 to \$485,000 or from \$278.45 to \$293.60 per square foot of living area, land included.

The appellants also submitted a multiple year history of assessment for the subject property, interior photographs to document the property condition and property record cards for the subject and each comparable property. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$100,500 or \$60.84 per square foot of living area. The appellants' requested total assessment of \$151,551 reflects a market value of \$454,698 or \$275.24 per square foot of living area, land included 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 \$175,502. The subject has an improvement assessment of \$124,451 or \$75.33 per square foot of living area. The subject's assessment reflects a market value of \$527,191 or \$319.12 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 two grid analyses with information on nine equity comparables, four of which also had recent sale information. Board of review comparable #1 is the same property as the appellants' comparable #4. Seven of the comparables were located in the same assessment neighborhood code as the subject property and all of the properties are located from 0.07 to 0.65 of a mile from the subject. The nine equity comparables are improved with 1-story or 2-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,560 to 2,552 square feet of living area. The homes were built from 1957 to 1963. Each comparable has a lower level or a basement, eight of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 450 to 576 square feet of building area. The comparables have improvement assessments that range from \$84,260 to \$138,754 or from \$41.10 to \$80.58 per square foot of living area.

Board of review comparables #1 through #4 have sites that range in size from 7,800 to 12,320 square feet of land area. These properties sold from February to September 2019 for prices ranging from \$472,000 to \$539,000 or from \$208.86 to \$287.83 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend, in part, 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 11 equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to the board of review's comparables #3, #4 and #6 which differ from the subject in design, dwelling size, foundation type and/or lack a finished lower level.

The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparables #1, #2, #5, #7, #8 and #9 which are more similar to the subject in location, design, dwelling size and other features. These comparables have improvement assessments that range from \$105,063 to \$138,754 or from \$62.80 to \$80.58 per square foot of living area. The subject's improvement assessment of \$124,451 or \$75.33 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellants also contend overvaluation as an alternative basis of the appeal. 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellants' comparables #1, #2 and #3 which sold in 2018, 2017 and 2010, respectively, less proximate in time to the January 1, 2020 assessment date at issue. The Board gives less weight to the board of review's comparables #3 and #4 which differ from the subject in design, dwelling size and/or foundation type.

The Board finds the best evidence of market value to be the appellants' comparable #4 and board of review comparables #1 and #2, including the common comparable, which are more similar to the subject in location, age, design, dwelling size and other features. These two best comparables sold in February and July 2019 for prices of \$485,000 and \$472,000 or for \$287.83 and \$260.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$527,191 or \$319.12 per square foot of living area, including land, which falls above the two best comparable sales in the record on both an overall and per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is 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

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