



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

APPELLANT: YiHuang Kun Qian
DOCKET NO.: 21-03783.001-R-1
PARCEL NO.: 11-29-212-017

The parties of record before the Property Tax Appeal Board are YiHuang Kun Qian, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 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: \$32,995
IMPR.: \$70,908
TOTAL: \$103,903

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 2021 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 2-story home of wood siding exterior construction with 2,036 square feet of living area. The dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning and a 400 square foot garage. The property has a 2,134 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located within the same assessment neighborhood and within .06 of a mile from the subject property. The comparables have sites ranging in size from 1,803 to 2,487 square feet of land area. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 1,913 to 2,164 square feet of living area that were each built in 2003. The appellant reported that each comparable has central air conditioning and a garage containing 400 square feet of building area. Four comparables each have a basement and four comparables each have a fireplace. The comparables sold from March 2020 to May 2021 for prices ranging from \$302,000 to \$330,000 or from \$145.56 to \$160.85 per

square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,171. The subject's assessment reflects a market value of \$346,379 or \$170.13 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located in a different assessment neighborhood code and either 1.22 miles or 1.36 miles from the subject property. The comparables are improved with 2-story homes of frame exterior construction containing either 1,800 or 2,166 square feet of living area that were built in 1999 and 2001. Each comparable has central air conditioning and a garage containing either 395 or 402 square feet of building area. The comparables sold in November 2020 and April 2021 for prices of \$310,000 and \$370,000 or for \$170.82 and \$172.22 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review comparables are not comparable due to being located over 1 mile away and in a different neighborhood as the subject, with comparable #1 being 11% smaller when compared to the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables due to their location of over 1 mile away from the subject.

The Board finds the best evidence of market value to be the appellant's comparables. The Board finds that these comparables are relatively similar to the subject in location, design, dwelling size, and some features. However, four of these comparables each have a basement, unlike the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables sold from March 2020 to May 2021 for prices ranging from \$302,000 to \$330,000 or from \$145.56 to \$160.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$346,379 or \$170.13 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences, when compared to the subject, the Board finds the subject estimated market value is excessive. Therefore, based on this record and after considering adjustments to the best

comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: January 16, 2024



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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APPELLANT

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COUNTY

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