



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

APPELLANT: Jay Jiu
DOCKET NO.: 22-00078.001-R-1
PARCEL NO.: 07-07-110-020

The parties of record before the Property Tax Appeal Board are Jay Jiu, 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: \$26,039
IMPR.: \$102,667
TOTAL: \$128,706

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 2022 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 dwelling of wood siding exterior construction with 3,039 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, 2½ bathrooms, central air conditioning, one fireplace and a 619 square foot garage. The property has an approximately 15,680 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction each with 3,039 square feet of living area and built in either 1997 or 1998. Each comparable has a basement with finished area, two of which are walk-out in style. Each dwelling has either 3½ or

4 bathrooms, central air conditioning, one to three fireplaces and a garage with either 619 or 630 square feet of building area. The comparables have improvement assessments that range from \$94,925 to \$102,229 or from \$31.24 to \$33.64 per square foot of living area.

The appellant highlighted the total number of plumbing fixtures for the subject and comparables on the grid analysis, where the subject's total number of fixtures is 10 while each of the comparable properties has either 15 or 16 total fixtures. The appellant also underlined the walk-out basements for comparables #2 and #4, and fireplace counts of two or three. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$93,809 or \$30.87 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 \$128,706. The subject has an improvement assessment of \$102,667 or \$33.78 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #4. The comparables are improved with 2-story dwellings of wood siding exterior construction each with 3,039 square feet of living area and built in 1997 or 1998. Each comparable has a walk-out style basement, two of which have finished area. Each dwelling has either 2½ or 3½ bathrooms, central air conditioning, one or two fireplaces and either a 619 or 630 square foot garage. The comparables have improvement assessments that range from \$102,229 to \$106,167 or from \$33.64 to \$34.98 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six equity comparables for the Board's consideration, as one property was common to both parties. Both parties' comparables are identical or nearly identical to the subject in location, age, design, dwelling size, basement size and other features. However, five comparables have at least one additional full bathroom while one comparable lacks finished basement area suggesting these adjustments are needed to make these properties more equivalent to the subject. The comparables have improvement assessments that range from \$94,925 to \$106,167 or from \$31.24 to \$34.93 per square foot of living area. Excluding the low and high values, appellant comparable #3 and board of review comparable #1, results in a tighter range of \$95,636 to \$102,670 or from \$31.47 to \$33.78 per square foot of living area. The subject's improvement assessment of \$102,667 or \$33.78 per square foot of living area falls within the

best comparables with the narrowest range in this record. After considering appropriate adjustments to the best comparables for differences from the subject, 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 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: February 20, 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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