



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

APPELLANT: Feng Xie
DOCKET NO.: 22-00134.001-R-1
PARCEL NO.: 05-25-401-025

The parties of record before the Property Tax Appeal Board are Feng Xie, 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: \$9,846
IMPR.: \$83,955
TOTAL: \$93,801

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 two-story dwelling of frame and brick exterior construction with 2,780 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 588 square foot garage. The property has an 8,642 square foot site and is located in Round Lake, Grant Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject and within .44 of a mile from the subject. The comparables each consist of two-story dwellings of frame or frame and brick exterior construction that were built in either 2001 or 2002. The dwellings range in size from 2,744 to 2,860 square feet of living area. Each home has an unfinished basement, central air

conditioning and a garage of either 460 or 588 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$81,645 to \$83,465 or from \$29.18 to \$29.89 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$79,913 or \$28.75 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 \$93,801. The subject property has an improvement assessment of \$83,955 or \$30.20 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a letter, grid analysis and uniformity report for the subject's neighborhood prepared by the township assessor. The assessor contends that the median price per square foot of the neighborhood is \$30.08. Given that the subject is at \$30.20, the assessor contends that no reduction is warranted.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on eight equity comparables located in the same neighborhood code as the subject and from .23 of a mile to 1.17 miles from the subject. The comparables each consist of two-story dwellings of frame or frame and brick exterior construction that were built from 2002 to 2005. The dwellings range in size from 2,703 to 2,787 square feet of living area. Each home has a basement, one of which is a walkout style and one of which has finished area. Features include central air conditioning and a garage of either 460 or 572 square feet of building area. Six comparables each have a fireplace. The comparables have improvement assessments ranging from \$81,244 to \$83,790 or from \$30.05 to \$30.48 per square foot of living area.

Based on this evidence and argument, 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 parties presented a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #8 which has finished basement area, not a feature of the subject and not a feature of any of the other equity comparables in the record. The Board also gives reduced weight to board of review comparables #1, #5, #6 and #7 each of which was built in 2005 as compared to the subject's date of construction in 2002. In addition, comparable #7 also has a walkout basement feature which differs from the subject's basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2, #3 and #4 which are most similar to the subject property in age, location, design and several other features. These comparables have improvement assessments that range from \$81,645 to \$83,747 or from \$29.18 to \$30.11 per square foot of living area. The subject's improvement assessment of \$83,955 or \$30.20 per square foot of living area falls above the range established by the best comparables in this record which appears to be appropriate when giving due consideration to differences in age, exterior construction and/or features such as garage size.

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 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: March 26, 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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