



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

APPELLANT: Jin Xu  
DOCKET NO.: 22-00979.001-R-1  
PARCEL NO.: 15-17-413-014

The parties of record before the Property Tax Appeal Board are Jin Xu, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$50,026  
**IMPR.:** \$168,491  
**TOTAL:** \$218,517

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 3,356 square feet of living area. The dwelling was constructed in 1999 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 660 square foot garage. The property has a 15,002 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .07 to .24 of a mile from the subject. The comparables have sites ranging in size from 16,500 to 20,037 square feet of land area that are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,288 to 4,118 square feet of living area. The dwellings are 31 or 32 years old. Each comparable has central air conditioning, one fireplace and a garage ranging in size

from 630 to 800 square feet of building area. The comparables sold from September 2020 to August 2021 for prices ranging from \$520,000 to \$658,000 or from \$155.42 to \$177.67 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,517. The subject's assessment reflects a market value of \$656,996 or \$195.77 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .25 of a mile from the subject. The comparables are reported to have sites ranging in size from 15,000 to 20,813 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,176 to 3,368 square feet of living area. The dwellings were built from 1990 to 1999 and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 672 to 771 square feet of building area. The comparables sold in September 2020 or July 2021 for prices ranging from \$630,500 to \$740,000 or from \$193.40 to \$233.00 per square foot of living area, land included. Based on this evidence the board of review requests no change in the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 along with board of review comparables #3 which are less similar to the subject in dwelling size and/or sold in 2020 which is less proximate in time to the January 1, 2022 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable #4 as well as board of review comparables #1, #2 and #4 which sold most proximate in time to the assessment date at issue and are more similar to the subject location, style, age, dwelling size and features. The best comparables in July and August 2021 for prices ranging from \$632,500 to \$740,000 or from \$177.67 to \$233.00 per square foot of living area, including land. The subject's total assessment reflects a market value of \$656,996 or \$195.77 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

May 21, 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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COUNTY

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