



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

APPELLANT: William & Esther Wei
DOCKET NO.: 22-02495.001-R-1
PARCEL NO.: 14-01-401-009

The parties of record before the Property Tax Appeal Board are William & Esther Wei, 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: \$89,353
IMPR.: \$257,237
TOTAL: \$346,590

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 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 brick exterior construction with 6,466 square feet of living area. The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include a walk-out basement, central air conditioning, six full baths, two half-baths, four fireplaces, an 823 square foot attached garage and a shed. The property has an approximately 389,065 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal; no challenge was made as to the land assessment. In support of the inequity argument, the appellants submitted information on four equity comparables that are located from .19 to .64 of a mile from the subject property and one of which has the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 6,171 to 9,873 square feet of living area. The

comparables each have a basement, two of which are walk-out designs. Each comparable has central air conditioning, four to six full baths with three comparables also having either one or two half-baths, one to four fireplaces and an attached garage ranging in size from 626 to 1,417 square feet of building area. Comparable #2 has an additional 1,024 square foot detached garage, a shed and a barn. The comparables have improvement assessments ranging from \$216,113 to \$449,558 or from \$33.99 to \$52.02 per square foot of living area.

In support of the overvaluation argument, the appellants submitted information on six comparable sales that are located from .27 to .81 of a mile from the subject property and one of which has the same assessment neighborhood code as the subject. The parcels range in size from 60,212 to 89,922 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,006 to 6,776 square feet of living area. The dwellings range in age from 14 to 31 years old. The comparables each have a basement, one of which is a walk-out design. Each comparable has central air conditioning, three to six full baths with four comparables also having one half-bath, one to four fireplaces and an attached garage ranging in size from 626 to 1,026 square feet of building area. The comparables sold from November 2019 to July 2022 for prices ranging from \$575,000 to \$1,200,000 or from \$106.50 to \$195.21 per square foot of living area, including land. The appellants reported the subject property was purchased in February 2018 for \$1,225,000 or for \$189.54 per square foot of living area, including land.

Based on this evidence, the appellants request a reduced improvement assessment of \$257,237 or \$39.78 per square foot of living area for a total assessment of \$346,590 which would reflect a market value of \$1,039,874 or \$160.82 per square foot of living area, including land, at 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 \$397,398. The subject property has an improvement assessment of \$308,045 or \$47.64 per square foot of living area. The subject's assessment reflects a market value of \$1,194,823 or \$184.79 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, through the township assessor submitted information of six comparables that are located from 1.67 to 4.42 miles from the subject property. The parcels range in size from 40,313 to 714,654 square feet of land area. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 5,898 to 6,872 square feet of living area. The dwellings were built from 1848 to 2006 with comparable #5, the oldest comparable having a reported effective age of 1992. The comparables each have a basement, two of which are walk-out designs and one is a look-out design. Each comparable has central air conditioning, four to six full baths, one to three half-baths, three to five fireplaces and an attached garage ranging in size from 938 to 1,467 square feet of building area. Comparable #5 has a second detached garage with 1,656 square feet of building area and a tennis court. Two comparables each have an inground swimming pool and two comparables each have a shed. The board of review's grid analysis also disclosed comparable #6 is a farm parcel. The comparables have improvement assessments ranging from \$256,266 to \$311,155 or from \$37.29 to \$52.76 per square foot of living area. The comparables

sold from January 2021 to February 2022 for prices ranging from \$1,150,000 to \$1,950,000 or from \$194.98 to \$292.70 per square foot of living area, including land.

The board of review asserted that there are no sales of similar size and quality homes available in the subject's own assessment neighborhood. The assessor's evidence includes similar sized homes that have sold throughout Long Grove. The board of review made note that the subject property was purchased on February 21, 2018 for \$1,225,000.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment on both equity and market value grounds.

In written rebuttal, the appellants argued that the comparables provided by the assessor are located in a different school district, Countryside Consolidated School District #96; "none of the comparables sit in the same school district as that of the subject property, which feeds into Diamond Lake School District #76." The appellants contend that residential sale prices are significantly higher for "better" school districts. The appellants asserted that the assessor notes that they had to use homes much farther away, in a different school district, because there are no sales nearby for comparably sized homes, which shows the subject home is an anomaly for the neighborhood in which it sits. Therefore, the appellants contend these comparables are not an accurate reflection of sales prices based on the subject's neighborhood.

Conclusion of Law

The taxpayers contend in part assessment inequity as a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparables #2 and #4, as comparable #2 has a barn and a detached garage, unlike the subject and comparable #4 has a significantly larger dwelling size when compared to the subject. The Board has given reduced weight to the comparables submitted by the board of review due to their distant locations from the subject being more than one mile away. Additionally, board of review comparables #2 and #4 each have an inground swimming pool, unlike the subject and board of review comparable #5 is considerably older in age when compared to the subject dwelling and it has an additional detached garage and a tennis court, not features of the subject.

The Board finds the best evidence of assessment equity to be the appellants comparables #1 and #3, which are more proximate to the subject in location and similar to the subject in dwelling size, design, age and some features. The comparables have improvement assessments of \$216,113 and \$238,608 or for \$33.99 and \$35.21 per square foot of living area. The subject's

improvement assessment of \$308,045 or \$47.64 per square foot of living area is greater than the two best comparables in this record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellants' request is justified.

The appellants also contended the market value of the subject property was 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). After an analysis of the market value data in the record, giving greatest weight to the comparables most similar in dwelling size to the subject, and considering the reduction in assessment for lack of assessment equity, the Board finds that no further reduction in the subject's assessment is warranted on market value grounds.

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:

April 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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