FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jerry Ming
DOCKET NO.: 23-01083.001-R-1
PARCEL NO.: 06-27-301-011

The parties of record before the Property Tax Appeal Board are Jerry Ming, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	$32,919
IMPR.:	$87,768
TOTAL:	$120,687

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter

This appeal was filed on January 26, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #10 through #12 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1 through #9 in the additional grid are duplicates of the Sec. V data]. (See also, 86 Ill.Admin.Code §1910.80)

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 2,255 square feet of living area. The dwelling was constructed in 1971 and is approximately 52 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 3 full bathrooms, a garage with 500 square feet of building area, a tennis court and an inground swimming pool. The property has a site with approximately 22,769 square feet of land area and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine suggested equity comparables located within .69 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings that range in size from 2,176 to 2,344 square feet of living area. The dwellings range in age from 17 to 59 years old. Each comparable has an unfinished basement, central air conditioning, 2.5 or 3.5 bathrooms, and a garage ranging in size from 348 to 822 square feet of building area. Seven comparables each have one fireplace. The comparables have improvement assessments that range from $70,436 to $93,031 or from $31.11 to $40.62 per square foot of living area. Based on this evidence, the appellant requested the subject’s improvement assessment be reduced to $77,323 or $34.29 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 $120,687. The subject property has an improvement assessment of $87,768 or $38.92 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two suggested equity comparables located from .40 of a mile to 1.31 miles from the subject and within the same assessment neighborhood as the subject property. Comparable #1 is the same property as the appellant’s comparable #3. The comparables are improved with 2-story dwellings of vinyl siding exterior construction of 2,290 or 2,298 square feet of living area. The dwellings are either 27 or 29 years old. Both comparables have a basement, one with finished area, central air conditioning, either 2.5 or 3.5 bathrooms, one fireplace and a garage containing either 822 or 585 square feet of building area, respectively. The comparables have improvement assessments of $88,878 and $93,031 or $38.68 and $40.62 per square foot of living area. Based on this evidence, 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 submitted ten suggested comparables, with one common comparable, for the Board's consideration. The Board has given less weight to the appellant’s comparables #3, #5 through #9, which includes the common comparable, due to their newer ages compared to the subject. The Board has given reduced weight to board of review comparable #2 due to its distance of over one mile away from the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and some features. However, these three comparables each lack a finished basement, tennis court, inground swimming pool and one less full bathroom suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from $70,436 to $80,721 or from $31.11 to $36.96 per square foot of living area. The subject's improvement assessment of $87,768 or $38.92 per square foot of living area, falls above the range of the best comparables contained in the record, which appears to be logical given the subject's superior features. Based on this record and after considering 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 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: ____________ ____________

C E R T I F I C A T I O N

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: October 15, 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

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