FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Xiaokui Shan
DOCKET NO.: 23-01847.001-R-1
PARCEL NO.: 15-18-101-037

The parties of record before the Property Tax Appeal Board are Xiaokui Shan, 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:	$53,546
IMPR.:	$311,916
TOTAL:	$365,462

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.

Findings of Fact

The subject property is improved with a two-story dwelling of brick exterior construction that contains 6,068 square feet of living area. The dwelling was constructed in 1994 and is approximately 29 years old. Features of the home include a full basement that is partially finished, central air conditioning, six fireplaces, four full bathrooms, two half-bathrooms, and an attached garage with 870 square feet of building area.[1] The property has a 41,114 square foot site located in Long Grove, Vernon Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity

[1] The board of review submitted a copy of the subject's Property Information sheet disclosing the subject property has a basement with 2,881 square feet of finished area, four full bathrooms, and two half-bathrooms, which was not refuted by the appellant in rebuttal.

comparables improved with two-story dwellings of brick and frame exterior construction that range in size from 5,822 to 6,330 square feet of living area.[2] The homes range in age from 21 to 31 years old. Each comparable has a basement with eight having finished area, central air conditioning, two to five fireplaces, 4½ to 7½ bathrooms, and garage ranging in size from 814 to 1,232 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .07 to .44 of a mile from the subject property. The comparables have improvement assessments ranging from $218,953 to $314,664 or from $36.96 to $50.65 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $294,116.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $365,462. The subject property has an improvement assessment of $311,916 or $51.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three assessment equity comparables improved with two-story dwellings of brick exterior construction that range in size from 5,747 to 6,506 square feet of living area. The homes were built from 1996 to 2015. Each comparable has a basement with two having finished area, central air conditioning, one to four fireplaces, four or five full bathrooms, one or two half-bathrooms, and a garage ranging in size from 954 to 1,145 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .16 to .40 of a mile from the subject property. These properties have improvement assessments ranging from $300,085 to $340,130 or from $52.22 to $54.15 per square foot of living area.

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 parties submitted information on twelve assessment equity comparables to support their respective positions. The Board gives little weight to board of review comparable #2 due to differences from the subject in age as the home is approximately 21 years newer than the subject dwelling. The eleven remaining comparables submitted by the parties are similar to the subject in location, age, size, and have varying degrees of likeness to the subject dwelling in features. These comparables have improvement assessments that range from $218,953 to $340,130 or from $36.96 to $52.28 per square foot of living area. The subject's improvement assessment of $311,916 or $51.40 per square foot of living area falls within the range established by the best comparables in this record.

[2] The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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:

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

AGENCY

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