



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

APPELLANT: Linlin Xu
DOCKET NO.: 21-01286.001-R-1
PARCEL NO.: 14-03-300-004

The parties of record before the Property Tax Appeal Board are Linlin Xu, 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: \$29,539
IMPR.: \$74,621
TOTAL: \$104,160

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 2021 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 part 1-story and part 1.5-story dwelling of brick and wood siding exterior construction with 2028 square feet of living area.¹ The dwelling was constructed in 1948 and has a reported effective age of 1959. Features of the home include a basement, central air conditioning, a fireplace and a 500 square foot garage. The property has an approximately 34,965 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located from .12 of mile to

¹ The parties differ as to the subject's location, site size and dwelling size, as well as the dwelling's story height. The Board finds the best description of the subject is found in the property record card provided by the board of review, which contained a schematic diagram and dimensions of the subject's improvements.

3.69 miles from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,777 to 43,622 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,061 to 2,812 square feet of living area. The dwellings were built from 1940 to 1977 with comparable #3 have a reported effective age of 1944. Two comparables each have a basement and two comparables each have central air conditioning. Each comparable has a fireplace and a garage ranging in size from 440 to 572 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from September 2019 to August 2020 for prices ranging from \$257,500 to \$325,000 or from \$115.58 to \$124.94 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,160. The subject's assessment reflects a market value of \$313,263 or \$154.47 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 that are located from .03 to .80 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 40,180 to 67,140 square feet of land area. The board of review reported the comparables are improved with 1-story² or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,092 to 3,052 square feet of living area. The dwellings were built from 1946 to 1985. The comparables each have a basement, one of which is a walk-out. Three comparables each have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 540 to 768 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from June 2020 to October 2021 for prices ranging from \$310,000 to \$489,900 or from \$148.18 to \$182.94 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1, as well as board of review comparables #3 and #4 due to differences from the subject in dwelling size and/or age. The Board has also

² The board of review's comparable #2 has a ground floor area of 736 square feet with an above ground area of 2,092 square feet suggesting the dwelling is part 2-story.

given less weight to the appellant's comparables #2 and #3 due to their distant locations from the subject being more than 3 miles away. Furthermore, the appellant's comparable #2 lacks a basement, a feature of the subject and its sale date occurred 15 months prior to the assessment date issue and is thus less likely to be indicative of the subject's market value as of January 1, 2021.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which are relatively similar to the subject in location. However, the Board finds these two comparables differ from the subject in that board of review comparable #1 has a somewhat larger dwelling size and an inground swimming pool, while board of review comparable #2 has a larger site size but lacks central air conditioning, suggesting adjustments would be required for these differences to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in September 2020 and October 2021 for prices of \$310,000 and \$400,000 or for \$148.18 and \$158.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$313,263 or \$154.47 per square foot of living area, including land, which is bracketed by the two 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 no reduction in the subject's assessment is warranted.

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:

September 19, 2023



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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