

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Zhuming Ai
DOCKET NO.: 05-02522.001-R-1
PARCEL NO.: 15-28-103-034

The parties of record before the Property Tax Appeal Board are Zhuming Ai, the appellant, and the Lake County Board of Review.

The subject property consists of a multi-level frame dwelling containing 1,852 square feet of living area that was constructed in 1987. Features include a partial unfinished basement, central air conditioning, a fireplace, and a 434 square foot attached frame garage. The subject dwelling is commonly known as a "Cambridge" model dwelling. The subject dwelling is situated on an 8,756 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments. In addition, the appellant submitted evidence showing the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property the prior assessment year to \$92,616 under Docket Number 04-00773.001-R-1. Based on this decision, the appellant requested the Board to carry forward its prior year's decision to the subsequent assessment year since the subject dwelling is an owner occupied residential property.

In support of the inequity claim, the appellant submitted the same three comparables as submitted in the 2004 appeal. However, property record cards submitted by the board of review show the appellant used incorrect dwelling sizes and 2004 assessment amounts for this 2005 appeal. The comparables consist of multi-level frame dwellings that were built in 1986 or 1987 and are "Cambridge" model dwellings like the subject. Features include partial unfinished basements, central air conditioning, and attached frame garages that contain 434 square feet. Comparable 2 has a fireplace. The dwellings contain 1,852 square feet of living area and have 2005 improvement assessments ranging from \$91,074 to \$94,439 or from \$49.18 to \$50.99 per square foot of living area. The subject property has an improvement assessment of \$105,600 or \$57.02 per square foot of living area.

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Based on the facts and exhibits presented, 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:	\$	15,675
IMPR.:	\$	105,600
TOTAL:	\$	121,275

Subject only to the State multiplier as applicable.

The comparables have lots that range in size from 8,756 to 9,714 square feet of land area and have land assessments ranging from \$8,683 to \$9,422 or from \$.97 to \$1.08 per square foot of land area. The subject property has a land assessment of \$17,945 or \$2.05 per square foot of land area. 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" wherein the subject's assessment of \$123,545 was disclosed. The board of review submitted a letter in response to the appeal, property record cards and land and improvement assessment analyses of three suggested comparables. With respect to the evidence submitted by the appellant, the board of review submitted several location maps showing the comparables used by the appellant back-up to high tension power lines whereas the subject has a large buffer between the high tension power lines. In addition, the board of review submitted property record cards depicting the appellant used incorrect dwelling sizes and assessment amounts in his analysis.

In support of the subject's assessment, the board of review submitted an assessment analysis of three suggested comparables. The comparables consists of split-level frame dwellings that were built from 1986 to 1988 and are "Cambridge" model dwellings like the subject. Features include partial unfinished basements, central air conditioning, and attached frame garages that contain 434 square feet. Comparables 2 and 3 have a fireplace. The dwellings range in size from 1,852 to 2,332 square feet of living area and have improvement assessments ranging from \$106,121 to \$136,768 or from \$57.30 to \$58.65 per square foot of living area. The subject property has an improvement assessment of \$105,600 or \$57.02 per square foot of living area.

The comparables have lots that range in size from 10,000 to 16,466 square feet of land area and have land assessments ranging from \$17,945 to \$20,508 or from \$1.25 to \$1.80 per square foot of land area. The subject property has a land assessment of \$17,945 or \$2.05 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in only the subject's land assessment is warranted.

The appellant argued the subject property was inequitably assessed. In addition, the appellant argued the subject property was the matter of an appeal before the Property Tax Appeal Board the prior year under docket number 04-0773.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$92,616 based on the evidence submitted by the parties. The appellant

requested a reduction in the subject's 2005 assessment commensurate with the Board's 2004 decision. The Property Tax Appeal Board finds 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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the **remainder of the general assessment period** (emphasis added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

Based on this statutory language, the Board finds its 2004 decision shall not be carried forward to the subsequent assessment year. The Property Tax Appeal Board finds the 2005 assessment year for Vernon Township, where the subject is situated, is a different general assessment period than the 2004 assessment year. Therefore, the Board finds the provision of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable.

The appellant also argued that the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has overcome this burden of proof with respect to only the subject's land assessment.

The record contains assessment information for six suggested comparables submitted by the parties for the Board's consideration. With the exception of board of review comparable 1, which is larger in size than the subject, the comparables are similar to the subject in age, size, style, location and amenities. These most similar comparables have improvement assessments ranging from \$91,074 to \$108,462 or from \$49.18 to \$58.56 per square foot of living area. The subject property has an improvement assessment of \$105,600 or \$57.02 per square foot of living area. The Board finds the subject's improvement assessment falls within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when

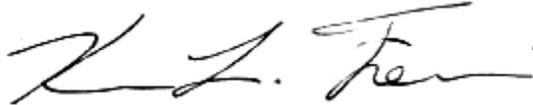
compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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 contained in the record disclose that properties located in a similar geographic area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. As a result of this analysis, the Board finds no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the Property Tax Appeal Board finds the record contains assessment information for six suggested land comparables. The Board gave less weight to the land comparables submitted by the appellant. The evidence disclosed these comparables back-up to high tension power lines whereas the subject has a large buffer between the high tension power lines. The Board finds the comparables submitted by the board of review are most similar to the subject in size and location. In addition, these land assessment are not influenced by high tension power lines like the subject. These most similar comparables have land assessments ranging from \$17,945 to \$20,508 or from \$1.25 to \$1.80 per square foot of land area. The subject property has a land assessment of \$17,945 or \$2.05 per square foot of land area. The Board finds the subject's land assessment falls above the range established by the most similar land comparables contained in this record on a per square foot basis. The Board finds the board of review offered no evidence to explain why the subject has a higher proportional land assessment when compared to its own land comparables. Therefore, a reduction in the subject's land 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.

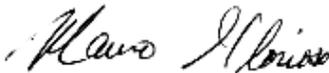
Chairman



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: April 24, 2009



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 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 the subsequent year 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.

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.