

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Qiyu Guo and Weilong Liang
DOCKET NO.: 06-01631.001-R-1
PARCEL NO.: 15-30-403-024

The parties of record before the Property Tax Appeal Board are Qiyu Guo and Weilong Liang, the appellants, and the Lake County Board of Review.

The subject parcel of 8,908 square feet has been improved with a 28-year old, two-story dwelling of frame construction containing 1,888 square feet of living area. Features include a full, unfinished basement of 944 square feet, central air conditioning, a fireplace, and an attached two-car garage of 667 square feet of building area. There is also a 144 square foot deck. The property is located in Buffalo Grove, Vernon Township, Lake County, Illinois.

The appellants' appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellants submitted a grid analysis of four suggested comparables, along with a parcel map of the subdivision, and color photographs of the subject and comparables both from the street-view and a view of the attached deck. To support the grid analysis, the appellants included printouts of property characteristics for the subject and comparables as obtained from the Lake County Illinois Chief County Assessment Office.¹ As part of the analysis, appellants argued that the subject backs up to a main thoroughfare in the subdivision, thus creating greater noise, air pollution and reducing privacy.

In the grid analysis, appellants described the four comparables as two-story frame dwellings that were 30 or 31 years old. Each comparable had a 970 square foot unfinished basement, central air conditioning, one or two fireplaces, and a 649 square foot garage. One comparable has a 169 square foot patio while the

¹ The disclaimer printed above the data states: "Note that the characteristic information shown is extracted from the Township Assessor's property records. Any errors/omissions/discrepancies should be discussed with the appropriate township office."

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Based on the facts and exhibits presented, 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:	\$	25,213
IMPR.:	\$	90,000
TOTAL:	\$	115,213

Subject only to the State multiplier as applicable.

other three comparables have decks ranging in size from 240 to 280 square feet. The comparables each have 1,940 square feet of living area and have improvement assessments ranging from \$86,604 to \$88,163 or from \$44.24 to \$45.44 per square foot of living area. The subject's improvement assessment is \$90,000 or \$47.67 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$84,280 or \$44.64 per square foot of living area to match the improvement assessment of comparable #1 which appellants believed to be the most similar property to the subject in that it too backs up to the main thoroughfare in the subdivision.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$115,213 was disclosed. In support of the subject's assessment, the board of review presented a two-page letter and a grid analysis of three suggested comparable properties along with color photographs of the subject and comparables.

In the letter, the board of review noted the comparables presented are the same Eton model as the subject. Appellants' comparable #3 was presented by the board of review as its comparable #1. Attached were copies of the property record cards of the subject and comparables. From the grid analysis, the three comparables suggested by the board of review were described as two-story frame dwellings that were either 28 or 29 years old. Features include 944 square foot unfinished basements, central air conditioning, one or two fireplaces, and a 649 square foot garage. Comparables #2 and #3 have decks of 296 and 308 square feet, respectively. The dwellings were each said to have 1,888 square feet of living area and have improvement assessments ranging from \$87,712 to \$94,553 or from \$46.46 to \$50.08 per square foot of living 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of six comparables for the Board's consideration. While appellants supplied internet printouts of the property characteristics of the comparables considered, the board of review presented copies of the actual property record cards which the Property Tax Appeal Board finds to be the better

evidence of the characteristics of the comparables. All six comparables presented by both parties were similar to the subject in size, design, exterior construction, location and/or age. There were slight variances in deck area and both basement and living area square footage. The six comparables had improvement assessments that ranged from \$85,831 to \$94,553 or from \$44.24 to \$50.08 per square foot of living area. The subject's improvement assessment of \$90,000 or \$47.67 per square foot of living area is within this range. The appellants failed to submit any data to support their contention that the subject suffers from a decrease in value due to its location backing up to a main thoroughfare in the subdivision. The record contains no market evidence to support the appellants' claim regarding the purported loss in value, if such loss exists. Besides a claim, the Board finds appellants provided no information to support what that lower value should be based on this argument; a mere theory and claim of reduced value by the appellants without more is insufficient evidence of an impact on market value. Thus, the Board finds appellants failed to present any substantive evidence indicating the subject's market value was impacted by its location.

The Property Tax Appeal Board recognizes the appellants' premise that the subject's value may be affected due to the aforementioned factors, however, without credible market evidence showing the subject's land or total assessment was inequitable or not reflective of fair market value, the appellant has failed to show the subject's property assessment was incorrect. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

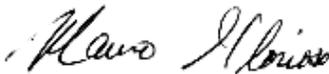
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 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.