



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

APPELLANT: Yan Cai  
DOCKET NO.: 07-01581.001-R-1  
PARCEL NO.: 12-18-101-113

The parties of record before the Property Tax Appeal Board are Yan Cai, the appellant; and the Lake County Board of Review.

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:** \$53,328  
**IMPR.:** \$109,194  
**TOTAL:** \$162,522

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5,663 square foot parcel improved with a two-story style frame dwelling containing 2,794 square feet of living area that was built in 1997. Features include a full unfinished basement, central air conditioning, a fireplace and a 462 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant is not refuting the subject's land assessment. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties. The comparables are located in close proximity to the subject with two being located on the same street as the subject. The homes are situated on lots ranging from 4,972 to 6,098 square feet of land area. The comparables consist of two-story frame dwellings that were each 11 years old. The homes have central air conditioning, a fireplace and garages containing 400 or 420 square feet of building area. The homes have full basements with two having some finished area. The homes contain either 2,080 or 2,682 square feet of living area.

The comparables had improvement assessments ranging from \$87,705 to \$104,859 or from \$39.10 to \$42.52 per square foot of living area. The subject property has an improvement assessment of \$110,679 or \$39.61 per square foot of living area.

In support of the overvaluation argument the appellant submitted the same comparables as used in the uniformity argument along with four other sale comparables. The grid analysis depicts two of the homes sold in June 2005 and April 2007 for \$383,000 and \$470,000 or \$184 and \$225 per square foot of living area, respectively, including land. The evidence depicts the subject was purchased in 2003 for \$369,000 or \$132 per square foot of living area, including land. The four additional comparables sold from June 2003 to July 2004 for prices ranging from \$405,000 to \$428,000 and had assessments ranging from \$140,308 to \$145,439. Detailed information regarding the property characteristics for these four additional comparables was not provided.

The appellant also argued that the subject's improvement assessment increased at a higher rate than for other homes located on Birch Avenue. 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 total assessment of \$164,007 was disclosed. In support of the subject's assessment, the board of review submitted a brief, a tax parcel map, photographs and a grid analysis detailing three suggested comparable properties and property record cards. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are two-story frame dwellings that were built in 1994 or 1996. They have central air conditioning, a fireplace and full unfinished basements. The homes have garages ranging from 420 to 462 square feet of building area. They range in size from 2,682 to 2,893 square feet of living area and have improvement assessments ranging from \$104,314 to \$110,322 or from \$38.13 to \$39.08 per square foot of living area.

The homes are situated on parcels ranging from 4,792 to 8,107 square feet of land area and each has a land assessment of \$53,328, same as the subject. The homes sold from May 2006 to June 2007 for prices ranging from \$512,000 to \$525,000 or from \$181.47 to \$192.02 per square foot of living area, including land. The subject's total assessment of \$164,007 reflects an estimated market value of approximately \$494,444 or \$176.97 per square foot of living area, including land, using the 2007 three year median level of assessments of 33.17% for Lake County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment

inequity as one basis of the appeal. 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 assessments 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 assessment data, the Board finds the appellant has met this burden.

The Board finds the parties submitted seven assessment comparables for consideration. The Board placed more weight on the board of review's comparables because of their similarities to the subject in location, design, age, exterior and/or size. The Board gave the appellant's comparables less weight in its analysis because of dissimilar basement areas and/or size when compared to the subject. The Board finds the board of review's comparable #1 is extremely similar to the subject and was given the most weight in the Board's analysis. The board of reviews' comparables had improvement assessments ranging from \$38.13 to \$39.08 per square foot of living area. Comparable #1 submitted by the board of review had an improvement assessment of \$39.08 per square foot of living area. The subject's improvement assessment of \$39.61 is above this most representative comparable and higher than all of the comparables submitted by the board of review. Therefore, the Board finds the subject's improvement assessment is not supported by the comparables in this record.

The appellant attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage increases in its assessment from year to year. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. There was no credible evidence showing the market activity described by the appellant in these various analyses is indicative of the subject's fair market value. The Board finds rising or falling assessments or sale prices from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed or overvalued. Actual assessments and sale prices of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists or if a particular property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant submitted one recent sale comparable (comparable #2) that occurred in April 2007. However, as stated previously, the Board gave this comparable little weight in its analysis because it was significantly smaller than the subject and contained a finished basement, unlike the subject. In addition, the Board gave little weight to the appellant's sale comparable #3 and the four additional sales submitted by the appellant because these sales lacked sufficient detail from which the Board could make an informed decision regarding similarities and differences when compared to the subject, or the sale date was too remote in time to support the subject's estimation of value in 2007. The board of review submitted the same three comparables as used in its equity argument. The board of review's comparables sold from May 2006 to June 2007 for prices ranging from \$181.47 to \$192.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$176.97 per square foot of living area, including land, which is less than the range established by these three sales. Therefore, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence in this record.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove overvaluation by a preponderance of the evidence, and therefore, no further reduction is warranted on this basis.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: July 23, 2010

*Allen Castrovillari*

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.