

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Weilong Liang and Qiyu Guo
DOCKET NO.: 07-02385.001-R-1
PARCEL NO.: 15-30-403-024

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

The subject parcel of 8,908 square feet has been improved with a 29-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 as to the subject's land assessment only; no dispute was raised concerning the improvement assessment. The appellants submitted a letter explaining the higher percentage increase in the subject's land assessment from 2006 to 2007 as compared to four comparable properties. The appellants assert the 2006 land assessment for the subject was \$25,213 and the current 2007 land assessment has risen to \$41,090 or a 62.97% increase in assessment.

In further support of these arguments, the appellants submitted a grid analysis of four properties along with a parcel map depicting the location of the subject and comparables. Appellants noted the subject is located in the Crossings subdivision whereas the four comparables are located in the Buffalo subdivision. The parcels each consist of 8,908 square feet of land area and have 2007 land assessments of \$27,962 and \$31,068, or \$3.14 and \$3.49 per square foot of land, respectively, for an average increase of 19.92% as reported by appellants. The appellants also report the 2006 land assessments of these four comparables ranged from \$25,086 to \$25,776 or reflecting an average increase of 21.56% as reported by

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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:	\$	41,090
IMPR.:	\$	84,488
TOTAL:	\$	125,578

Subject only to the State multiplier as applicable.

appellants. Based on the foregoing data, the appellants request a land assessment of \$30,332 or \$3.41 per square foot of land area which was calculated as the average of the four comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$125,578 was disclosed. In support of the subject's land assessment, the board of review presented a letter from the Vernon Township Assessor, copies of mass appraisal system market adjustment reports for the subject neighborhood and that of the appellants' comparables, and two grid analyses: one reiterating the appellants' four comparables and one on behalf of the board of review presenting three comparables.

In support of the subject's land assessment, the three comparables suggested by the board of review were described as properties located in the same neighborhood code assigned by the assessor to the subject property. The comparable parcels ranged in size from 6,592 to 8,060 square feet of land area and had land assessments ranging from \$35,663 to \$44,333 or from \$5.27 to \$5.50 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In rebuttal, the appellants contend that board of review's suggested comparable parcels of varying sizes are not suitable to be compared to the subject because the assessor uses size ranges for assessment of land. Appellants write that parcels from 1 to 5,000 square feet are assessed at \$2 per square foot and 5,001 to 8,000 square feet are assessed at \$1.80 per square foot. Thus, appellants contend their four comparables with identical land sizes, despite being in a different subdivision within 1 mile of the subject, are more similar to the subject. Appellants write "Land assessment should be subject to Taxing District, not sales price in its subdivision."

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 land assessment is not warranted.

The appellants contend unequal treatment in the subject's land 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.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property

can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). In this regard, the Property Tax Appeal Board finds the appellants' argument claiming land assessments in a given taxing district should be similar lacks merit.

The appellants also attempted to demonstrate the subject's land assessment was inequitable because of the percentage increases in its assessment from 2006 to 2007 as compared to the land assessment increases of four comparable properties located in another subdivision and another neighborhood code from the subject property. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board further finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists.

The Board also 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 year's assessments.

The parties submitted seven comparable parcels for the Board's consideration. The seven comparables had land assessments that ranged from \$27,962 to \$44,333 or from \$3.14 to \$5.50 per square foot of land area. The subject's land assessment of \$41,090 or \$4.61 per square foot of land area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot land assessment is equitable and a reduction in the subject's land assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellants disclosed that properties located in the same 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore,

the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

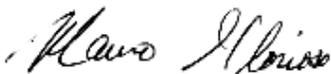
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: 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.