



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

APPELLANT: Anqing Xi
DOCKET NO.: 07-06638.001-R-1
PARCEL NO.: 10-24-112-017

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

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: \$ 26,435
IMPR.: \$ 101,210
TOTAL: \$ 127,645

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,754 square feet of living area that was built in 1997. Features include a 1,501 square foot unfinished basement, central air conditioning, a fireplace, a 529 square foot attached garage and a 588 square foot deck. The dwelling is situated on a 13,068 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued and inequitably assessed. The subject's land assessment was not contested. In support of these claims, the appellant submitted sales and assessment information on five suggested comparables. The comparables consist of two-story frame dwellings that were built in 1996 or 1997. The comparables have unfinished basements that range in size from 889 to 1,493 square feet, central air conditioning and garages that contain 529 square feet. Three comparables have a fireplace. The dwellings range in size from 2,735 to 2,840 square feet of living area. They are situated on lots that contain from 12,632 to 15,246 square feet of land area. The comparables have improvement assessments ranging from \$79,734 to \$98,824 or from \$29.15 to \$35.99 per square foot of living

area. The subject property has an improvement assessment of \$101,210 or \$36.75 per square foot of living area.

The comparables also sold from April 2003 to January 2005 for prices ranging from \$341,000 to \$383,500 or from \$120.07 to \$140.22 per square foot of living area including land. The evidence also revealed the subject property was purchased in June 2004 for \$352,000 or \$127.81 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" wherein the subject's final assessment of \$127,645 was disclosed. The subject's assessment reflects an estimated market value of \$384,821 or \$139.73 per square foot of living area including land using Lake County's 2007 three-year median level of assessments of 33.17%. In support of the subject's assessment, the board of review submitted a letter addressing various aspects of the appeal, two grid analyses detailing sales and assessment information for six suggested comparables, property record cards and a location map depicting the comparables' close proximity in relation to the subject.

The comparables consist of two-story frame dwellings that were built in 1996 or 1997. The comparables have unfinished basements that range in size from 1,232 to 1,511 square feet, central air conditioning, one fireplace and garages that contain from 440 to 792 square feet. The dwellings range in size from 2,302 to 2,772 square feet of living area. They are situated on lots that contain from 12,197 to 16,553 square feet of land area. The comparables have improvement assessments ranging from \$90,116 to \$107,492 or from \$35.85 to \$39.66 per square foot of living area. The subject property has an improvement assessment of \$101,210 or \$36.75 per square foot of living area.

Comparables 4 through 6 sold from November 2005 to November 2006 for prices ranging from \$370,000 to \$392,500 or from \$138.75 to \$160.73 per square foot of living area including land.

With respect to the overvaluation argument, the board of review argued the subject and four comparables submitted by the appellant sold in 2003 and 2004. The board of review does not believe that these dated sales provide a reasonable reflection of the subject's market value as of January 1, 2007. 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 no reduction in the subject property's assessment is warranted.

The appellant argued the subject property is overvalued. 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.2d 1256 (2nd Dist. 2000).

The Board finds this record contains sales information for eight suggested comparable sales. The Board gave less weight to four comparable sales submitted by the appellant. These sales occurred from April 2003 to October 2004. The Board finds these sales are less indicative of the subject's market value as of the January 1, 2007 assessment date at issue in this appeal. The Board also gave less weight to one comparable sale submitted by the board of review due to its smaller size when compared to the subject.

The Board finds the remaining three comparable sales were most similar when compared to the subject in location, design, age, size and features. They sold from January 2005 to March 2006 for sale prices ranging from \$376,000 to \$392,500 or from \$138.75 to \$142.00 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$384,821 or \$139.73 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported and no reduction is warranted.

The appellant also argued unequal treatment in the assessment process. 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. The Board finds the appellant failed to overcome this burden of proof.

The Board finds the parties submitted 11 suggested assessment comparables for the Board's consideration. The Board gave less weight to one comparable submitted by the board of review due to its smaller size when compared to the subject. The Board finds the remaining comparables are more similar to the subject in location, design, size, age and features. They have improvement assessments ranging from \$96,735 to \$107,492 or from \$34.06 to \$39.66 per square foot of living area. The subject property has an improvement assessment of \$101,210 or \$36.75 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for any 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. The requirement is satisfied if the intent is evident to adjust the 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 parties 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 appellant has 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.

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: March 18, 2011

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.