



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

APPELLANT: Xuefeng Bai
DOCKET NO.: 08-02709.001-R-1
PARCEL NO.: 15-21-207-069

The parties of record before the Property Tax Appeal Board are Xuefeng Bai, 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: \$52,080
IMPR.: \$73,476
TOTAL: \$125,556

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story townhouse with 1,674 square feet of living area. The dwelling has wood siding exterior construction and was built in 1996. Features of the property include an unfinished basement, central air conditioning and a two-car garage with 440 square feet of building area. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant marked comparable sales on the residential appeal form as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties. The comparables were improved with two-story townhouse dwellings that ranged in size from 1,596 to 1,857 square feet of living area. The comparables had wood siding exterior construction and were similar to the subject in age. Each comparable had a basement, central air conditioning and a 400 or a 440 square foot garage. Two comparables had one fireplace. The appellant indicated that comparables #1 and #2 sold in February 2008 and June 2007 for prices of \$325,000 and \$412,000 or \$203.63 and \$221.86 per square foot of living area, including land, respectively. Each comparable had a land assessment of \$52,080 and improvement assessments ranging from \$61,598 to \$73,066 or from \$38.60 to \$39.35 per square foot of living area.

The appellant also submitted a written narrative explaining that the community in which he lives has 143 townhouses with 83 houses being similar to his house in age, design, condition, location, quality and construction; the only difference in the homes was size. The appellant indicated there were three sizes of homes: small model - containing 1,472 and 1,596 square feet of living area, middle model - with each home having 1,674 square feet of living area; and the large model - containing 1,838 and 1,857 square feet of living area. The appellant indicated the small model had an average building assessment of \$38.36 per square foot of living area, the middle model had an average building assessment of \$44.29 per square foot of living area and the large model had an average building assessment of \$39.32 per square foot of living area. The appellant asserted all models had the same land assessment. The appellant requested the subject's improvement assessment be reduced to the average of both the small model and large model or \$38.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$125,556 was disclosed. The subject's total assessment reflects a market value of \$377,839 or \$225.71 per square foot of living area, land included, when applying the 2008 three year average median level of assessments for Lake County of 33.23%. The subject has a land assessment of \$52,080 and an improvement assessment of \$73,476 or \$43.89 per square foot of living area.

In support of the assessment of the subject property the board of review submitted descriptions and assessment information on four comparables. The board of review also used appellant's comparable #2 as one of its own comparables. The four comparables were composed of two-story dwellings that had 1,674 or 1,857 square feet of living area. The dwellings were built in 1995 and 1996 and had wood siding exteriors. Each comparable had a basement, each comparable had central air conditioning, two comparables had fireplaces and each had a 440 square foot garage. The comparables sold from March 2007 to August 2007 for prices ranging from \$365,000 to \$412,500 or from \$218.04 to \$238.95 per square foot of living area.

These same comparables had total assessments ranging from \$125,146 to \$129,486. Each comparable had a land assessment of \$52,080 and improvement assessments that ranged from \$73,066 to \$77,406 or from \$39.35 to \$46.24 per square foot of living area.

The board of review also submitted a grid of the 2007 sales in the subject's subdivision. There were three sales of the large model (Capris) with prices ranging from \$377,500 to \$412,500 or from \$203.28 to \$222.13 per square foot of living area, including land. There were four sales of the small model (Cypress) with prices ranging from \$325,000 to \$365,000 or from \$203.63 to \$247.96 per square foot of living area, including land. There were three sales of the middle model (Messina) with prices ranging from \$365,000 to \$400,000 or from \$218.04 to \$238.95 per

square foot of living area, including land. The board of review also submitted a grid analysis of the appellant's comparables. 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 the appeal. The appellant indicated on the appeal form that comparable sales were the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Property Tax Appeal Board finds the board of review provided three sales of the same model as the subject that occurred from March 2007 to August 2007 for prices of \$365,000 and \$400,000 or for \$218.04 and \$238.95 per square foot of living area, including land. The subject's total assessment of \$125,556 reflects a market value of \$377,839 or \$225.71 per square foot of living area, land included, when applying the 2008 three year average median level of assessments for Lake County of 33.23%. The Board finds the market value reflected by the subject's assessment is supported by the best sales in this record and no reduction is warranted on this basis.

To the extent the appellant may actually be contending assessment inequity, the Board finds a reduction is not warranted on this basis. A taxpayer who objects to an assessment on the basis of lack of uniformity bears 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 a reduction is not warranted based on assessment inequity.

The Board finds the best equity comparables in this record were the aforementioned three comparables submitted by the board or review that were the same model as the subject. These three comparables had total assessments ranging from \$125,153 to \$129,486 and improvement assessments ranging from \$73,073 to \$77,406 or from \$43.65 to \$46.24 per square foot of living area. The subject has a total assessment of \$125,556 and an improvement assessment of \$73,476 or \$43.89 per square foot of living area, which is within the range established by the best comparables in the record.

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Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: August 19, 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.