



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

APPELLANT: Luo Wei
DOCKET NO.: 10-03155.001-R-1
PARCEL NO.: 15-21-207-006

The parties of record before the Property Tax Appeal Board are Luo Wei, 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: \$46,010
IMPR.: \$122,264
TOTAL: \$168,274

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 10,019 square feet of land area which is improved with a 2-story frame dwelling. The parcel backs up to townhomes. The subject is located on Apple Hill Lane in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the land assessment. The appellant submitted information on two comparable properties having land sizes of 10,019 and 10,890 square feet of land area located on the same street as the subject. The land assessments are \$38,342 and \$38,563 or \$3.54 and \$3.83 per square foot of land area. The subject has a land assessment of \$46,010 or \$4.59 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$38,342 or \$3.83 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In a letter to the Property Tax Appeal Board, the board of review claims the two comparables submitted by the appellant back up to an industrial building and have a -25% negative influence factor applied by to the land assessment by the township assessor. The board of review submitted aerial photographs and property record cards to support the claim.

In support of its assessment, the board of review presented a grid analysis, aerial photograph and property record cards on four comparable properties located on the same street as the subject. In this documentation, the board of review claims that the subject and the four comparables submitted by the board of review back up to townhomes and have a -10% negative influence factor applied to them for that reason. The four comparables lot sizes are 9,148 or 10,019 square feet of land area. They have land assessments of either \$45,484 or \$46,010, or \$4.59 or \$4.97 per square foot of land 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends 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 appellant has not met this burden.

The parties submitted a total of six comparable properties similar in size to the subject and located on the same street as the subject. Two parcels back up to industrial sites and four back up to townhomes. All six have had adjustments applied to the land assessment of either -10% or -25%. They have land assessments ranging from \$38,342 to \$46,010 or from \$3.54 to \$4.97 per square foot of land area. The subject's land assessment, which has been adjusted by -10% for backing up to townhomes, is \$46,010 or \$4.59 per square foot of land area. This falls within the range established by the six comparables. Therefore the Board finds the appellant has not proven by clear and convincing evidence that the subject's land assessment is inequitable, and no reduction in the subject's land assessment 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 appellant 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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: May 24, 2013

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.