



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

APPELLANT: Charles Liu
DOCKET NO.: 10-04013.001-R-1
PARCEL NO.: 10-05-108-004

The parties of record before the Property Tax Appeal Board are Charles Liu, 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: \$19,116
IMPR.: \$47,544
TOTAL: \$66,660

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains 2,442 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partial basement, central air conditioning and an attached garage with 480 square feet of building area. The subject property has a 9,004 square foot site and is located in Round Lake, Fremont Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted copies of photographs, descriptions and assessment information on three comparables that had the same neighborhood code as the subject property. The comparables were improved with two-story single family dwellings of frame construction and vinyl siding exteriors that ranged in size from 2,236 to 2,818 square feet of living area. Each dwelling was built in 2005. Each comparable had an unfinished basement, central air conditioning and an attached garage that had either 504 or 704 square feet of building area. Two comparables also had one fireplace. These properties had improvement assessments ranging from \$37,033 to \$40,167 or from \$14.25 to \$16.56 per square foot of living areas. The appellant also submitted an analysis comparing the 2010 taxes for the comparables and the subject property. The subject property had a

tax bill of \$5,245.26 while the comparables had taxes ranging from \$4,670.01 to \$4,969.64. The appellant asserted that comparable #1 was similar to the subject but the subject property had less land; therefore, the subject's assessment should be less than comparable #1. The appellant also asserted that comparables #2 and #3 had larger houses than the subject property; therefore, the subject's assessment should be much less than these two comparables. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$37,000 or \$15.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$66,600. The subject property has an improvement assessment of \$47,544 or \$19.47 per square foot of living area.

The board of review asserted the subject property is an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2009 tax year under Docket Number 09-01672.001-R-1.¹ In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$66,660. The board of review further explained that Fremont Township's general assessment period began in tax year 2007 and runs through tax year 2010. It further indicated that a township equalization factor of 1.000 was applied in tax year 2010. The board of review explained the assessment for the 2010 tax year was calculated by applying the 2010 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2009 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and requested confirmation of the subject's assessment.

In rebuttal the appellant compared the taxes on his property with that of his comparable #1 for tax years 2005 through 2010. He asserted the subject property had lower real estate taxes than comparable #1 from 2005 through 2008 but for tax years 2009 and 2010 the real estate taxes for the subject were greater than for comparable #1.

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 assessment is not justified.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall

¹ The board of review referenced an incorrect docket number in its brief but submitted a copy of the Property Tax Appeal Board decision for the subject property for the 2009 tax year.

remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2009 tax year in which a decision was issued reducing the subject's assessment to \$66,660. The record further disclosed the subject property is an owner occupied dwelling and the 2009 and 2010 tax years are in the same general assessment period. The record also disclosed that an equalization factor of 1.000 was applied in Fremont Township in tax year 2010. Furthermore, the decision of the Property Tax Appeal Board for the 2009 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's finds the assessment as established by decision for the 2009 tax year decision should be carried forward to the 2010 tax year subject only to the equalization factor applied in 2010, which is what the board of review did. The Board finds the board of review established the 2010 assessment following the dictates of section 16-185 of the Property Tax Code.

In this appeal the appellant made a comparison of the real estate taxes for the subject property and the comparables he used to further demonstrate assessment inequity. The Board has no jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code 1910.10(f)). The Board finds taxes can differ from property to property due to being located within different taxing districts and due to various and different exemptions that may be applicable to the respective properties. For these reasons an assessment equity argument based on taxes is not particularly valid and is given little weight.

Based on this record the Property Tax Appeal Board finds that a reduction in the subject's assessment 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

Frank J. Huff

Member

Mark Morris

Member

J.R.

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.