



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

APPELLANT: Xiaohua Wu
DOCKET NO.: 12-02424.001-R-1
PARCEL NO.: 14-26-105-035

The parties of record before the Property Tax Appeal Board are Xiaohua Wu, 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: \$58,608
IMPR.: \$237,708
TOTAL: \$296,316

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame and brick construction with 4,849 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 800 square foot garage. The property has a

37,462 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation and improvement assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments the appellant submitted information on four comparable properties, one of which sold in March 2012.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$206,070 and the subject's total assessment be reduced to \$264,678.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$296,316. The subject's assessment reflects a market value of \$905,611 or \$186.76 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$237,708 or \$49.02 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables, three of which sold from August 2010 to July 2013.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted four sales for the Board's consideration. The Board gave less weight to the appellant's sale due to its significantly larger dwelling size when compared to the subject. Likewise, the Board gave less weight to the board of review's comparable #2 due to its significantly larger dwelling size when compared to the subject. The Board also gave less weight to the board of review's comparable #3 due to its smaller dwelling size

when compared to the subject. Additionally, these sales occurred in 2010 and/or 2013, dates that are not probative of the subject's real estate market as of the January 1, 2012 assessment date at issue. The Board finds board of review comparable #1 is the most similar sale in this record when compared to the subject in location, size, age and features that also sold most proximate in time to the assessment date at issue. This sale occurred in June 2011 for a price of \$925,000 or \$197.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$905,611 or \$186.76 per square foot of living area, including land, which is below the market value established by the best comparable sale in this record. After adjusting the comparable for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its significantly larger dwelling size when compared to the subject. Likewise, the Board gave less weight to the board of review's comparable #2 due to its significantly larger dwelling size when compared to the subject. The Board also gave less weight to the board of review's comparable #3 due to its smaller dwelling size when compared to the subject. The Board finds the remaining comparables submitted by the parties were most similar to the subject in location, unfinished basement, age, size and features. These comparables had improvement assessments ranging from \$209,550 to \$247,456 or from \$42.97 to \$52.94 per square foot of living area. The subject's improvement assessment of \$237,708 or \$49.02 falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did

not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.