



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

APPELLANT: Ming Zhang
DOCKET NO.: 13-01493.001-R-1
PARCEL NO.: 15-36-204-012

The parties of record before the Property Tax Appeal Board are Ming Zhang, 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: \$80,890
IMPR: \$105,678
TOTAL: \$186,568

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 2013 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 construction with 3,120 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 672 square foot attached garage. The property has a

10,859 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables.

The appellant argued that the subject's land assessment was his main his complaint. He explained that he choose four comparables that sold in 2005 like the subject. He multiplied the comparables 2013 assessments by three and then divided them by their 2005 sale prices. These percentages were then compared to the subject and indicated the subject's assessment increased at a greater percentage than the other properties. The appellant also argued that the subject property is adjacent to roads on three sides and lacks privacy, which makes his comparables superior to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,568. The subject property has a land assessment of 80,890 or \$7.45 per square foot of land area and an improvement assessment of \$105,678 or \$33.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

The board of review called, Gary Raupp, as a witness. Raupp testified that the appellant's comparables #3 and #4 are in West Deerfield Township, unlike the subject's location in Vernon Township. Raupp further testified that the subject's lot received a positive 5% adjustment for a cul-de-sac location and a negative 5% adjustment for having "streets on sides" location.

Under rebuttal, the appellant submitted an additional comparable that was not part of his original appeal.

The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code §1910.66(c)).

Conclusion of Law

The taxpayer contends assessment inequity as the 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.

As an initial matter, the Board gave less weight to the appellant's assessment change analysis which was based on 2005 sale prices. The Board finds this analysis does not address the appellant's 2013 uniformity complaint.

The parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3, as well as the board of review's comparables #2 and #3 due to their larger lot sizes when compared to the subject. The most similar land comparables had land assessments that ranged from \$7.36 to \$9.66 per square foot of land area. The subject's land assessment of \$7.45 per square foot of land area falls within the range established by the best land 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

As to the subject's improvement assessment, the Board finds the best evidence of improvement assessment equity to be appellant's comparable #4 and board of review comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$30.55 to \$35.91 per square foot of living area. The subject's improvement assessment of \$33.87 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the parties remaining comparables due to their dissimilar finished basement area, when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was

inequitably assessed and a reduction in the subject's improvement assessment is not 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

K. L. Fen

Member

DR

Member

Mark Albino

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: June 26, 2015

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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.