



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

APPELLANT: Qian Zhan  
DOCKET NO.: 15-01935.001-R-1  
PARCEL NO.: 13-21-104-007

The parties of record before the Property Tax Appeal Board are Qian Zhan, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County, in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$ 26,273  
**IMPR.:** \$ 86,289  
**TOTAL:** \$112,562

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 2015 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 wood siding exterior construction that has 2,192 square feet of living area. The dwelling was built in 1993. The home features a full basement that was partially finished, central air conditioning, a fireplace and a 400 square foot attached garage. The subject has a 9,583 square foot site. The subject property is located in Cuba Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparables sales located in close proximity within the same neighborhood as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from January 2014 to August 2014 for prices ranging from \$285,000 to \$349,000 or from \$148.57 to

\$151.94 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$112,562. The subject's assessment reflects an estimated market value of \$339,247 or \$154.77 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%.

In support of the subject's assessment, the board of review submitted four comparable sales, two of which were also used by the appellant. The comparables are located in close proximity within the same neighborhood as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from January 2014 to November 2015 for prices ranging from \$290,000 to \$400,000 or from \$148.57 to \$174.14 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gave less weight to three comparables due to their unfinished basements, inferior when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold in January 2014 and November 2015 for prices of \$290,000 and \$400,000 or \$148.57 and \$174.14 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$339,247 or \$154.77 per square foot of living area including land, which is supported by the most similar comparables contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.



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.