



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

APPELLANT: Xiaohui Zheng
DOCKET NO.: 15-02458.001-R-1
PARCEL NO.: 15-29-204-008

The parties of record before the Property Tax Appeal Board are Xiaohui Zheng, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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: \$25,834
IMPR.: \$73,880
TOTAL: \$99,714

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 tri-level dwelling of frame construction with 1,176 square feet of total above ground living area and 600 square feet of lower level finished area. The dwelling was constructed in 1978. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 483 square foot attached garage. The property has a 7,770 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 35 equity comparables. These comparables are described as tri-level or split-level dwellings of frame construction. They were built between 1977 and 1980 and contain either 1,176 or 1,200 total above ground square feet of living area. All have finished lower levels that contain either 576 or 600 square feet of living area. There are basements in 26 comparables, four of which are finished. The comparables feature central air

conditioning and 400 or 483 square foot attached garages. Fourteen of the comparables feature fireplaces. They are located a distance of .02 to .41 of a mile from the subject. They have improvement assessments ranging from \$65,365 to \$72,895 or from \$54.47 to \$61.98 per square foot of living area. The appellant requested the improvement assessment be reduced to \$69,056 or \$58.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,714. The subject property has an improvement assessment of \$73,880 or \$62.82 per square foot of living area.

With respect to the appellant's evidence, the board of review states the subject is the Cambridge model and has a finished basement while the appellant's comparables are either Cambridge or Nantucket models and have no basements or unfinished basements.

In support of this argument the board of review submitted information on four equity comparables. These comparables are described as tri-level or split-level dwellings of frame construction. They were built in 1978 or 1980 and contain either 1,176 or 1,200 total above ground square feet of living area. All have finished lower levels that contain either 576 or 600 square feet of living area. All feature basements with finished areas. The comparables feature central air conditioning and attached garages either 400 or 483 square feet in size. Three of the comparables feature fireplaces. They are located a distance of .07 to .28 of a mile from the subject. They have improvement assessments ranging from \$72,906 to \$75,935 or from \$61.99 to \$64.32 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted 39 equity comparables for the Board's consideration. These 39 comparables were all very similar to the subject in age, location, size, style and exterior construction. The differences between the subject and the comparables lay in the features – foundation type, finished basements and fireplaces. The Board gave less weight to the appellant's 35 comparables and to board of review comparable #4 based on their lack of basements and/or unfinished basements and/or lack of fireplaces. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. These comparables were most similar to the subject in all areas including features such as foundation, basement finish and fireplaces. They had improvement assessments that ranged from \$63.16 to \$64.32 per square foot of living area. The subject's improvement assessment of \$62.82 per

square foot of living area falls below 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 was inequitably assessed and a reduction in the subject's assessment is not justified.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Xiaohui Zheng, by attorney:
Michael R. Davies
Law Offices of Michael R. Davies, Ltd.
5533 West 109th Street, Unit 219
Oak Lawn, IL 60453

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085