



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

APPELLANT: Zhitao Wang  
DOCKET NO.: 15-03718.001-R-1  
PARCEL NO.: 15-33-401-105

The parties of record before the Property Tax Appeal Board are Zhitao Wang, the appellant; 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:** \$ 31,313  
**IMPR.:** \$137,105  
**TOTAL:** \$168,418

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 3,081 square feet of living area. The dwelling was built in 2011. Features include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The subject has a 5,663 square foot site situated in a cul-de-sac. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted three assessment comparables located .07 of a mile from the subject. The comparables are comprised of two-story dwellings of wood siding exterior construction that were built from 2009 to 2011. The comparables have unfinished basements, central air conditioning and a garage that contains 400 square feet of building area. Comparables #2 and #3 have a fireplace. The dwellings range in size from 2,900 to 3,180 square feet of living area and are situated on sites that contain 5,227 or 5,663 square feet of land area. They have

improvement assessments ranging from \$132,912 to \$141,602 or from \$44.00 to \$45.83 per square foot of living area. The comparables have land assessments of \$23,743 or \$23,857 or \$4.21 or \$4.54 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$168,418. The subject property has an improvement assessment of \$137,105 or \$44.50 per square foot of living area and a land assessment of \$31,313 or \$5.53 per square foot of land area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .01 to .04 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 2007 to 2011. The comparables have unfinished basements, central air conditioning one fireplace and a garage that range in size from 399 to 420 square feet of building area. The dwellings range in size from 2,282 to 2,824 square feet of living area and are situated on sites that contain 4,792 or 5,663 square feet of land area. They have improvement assessments ranging from \$113,545 to \$130,491 or from \$46.01 to \$49.76 per square foot of living area. The comparables have land assessments of \$29,792 or \$31,313 or \$5.53 or \$6.22 per square foot of land area.

In rebuttal to the appellant's evidence, the board of review's evidence shows the comparables receive a 20% negative land value adjustment due to their location backing to a busy road. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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 failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. With respect to the subject's improvement assessment, the Board gave less weight to comparable #3 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining six comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$122,071 to \$141,602 or from \$44.00 to \$47.83 per square foot of living area. The subject property has an improvement assessment of \$137,105 or \$44.50 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the record contains land assessment data for seven land comparables. The Board gave less weight to the comparables submitted by the appellant. These properties back to a busy road and receive a 20% negative location adjustment, unlike the subject property that is situated on a cul-de-sac. The Board finds the land comparables submitted by the board of review are more similar to the subject in location, land area and are situated in a cul-de-sac, like the subject. They have land assessments of \$29,792 or \$31,313 or \$5.53 or \$6.22 per square foot of land area. The subject has a land assessment of 31,313 or \$5.53 per square foot of land area, which is supported by the most similar land comparables contained in the record. Therefore, no reduction in the subject's land assessment is 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. 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:

October 20, 2017



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

Zhitao Wang  
339 Mary Belle Circle  
Buffalo Grove, IL 60089

COUNTY

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