



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

APPELLANT: Zhaofang Li  
DOCKET NO.: 16-02528.001-R-1  
PARCEL NO.: 06-28-206-027

The parties of record before the Property Tax Appeal Board are Zhaofang Li, 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 a reduction 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:** \$12,770  
**IMPR.:** \$52,979  
**TOTAL:** \$65,749

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 2016 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 vinyl siding exterior construction with 2,361 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 7,840 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant contends overvaluation and assessment equity as the bases of the appeal. In support of this argument, the appellant submitted information on four comparables located in the same neighborhood code and on the same street as the subject property. The comparables were described as two-story dwellings of vinyl siding exterior construction that were 14 to 16 years of age. The dwellings each contain 2,361 square feet of living area. The comparables each have a full unfinished basement, central air conditioning and a 460 square foot garage. In addition, two comparables each have one fireplace. The comparables have sites ranging in size from 7,673 to

9,366 square feet of land area. The comparables sold from April 2001 to February 2016<sup>1</sup> for prices ranging from \$151,000 to \$257,423 or from \$63.96 to \$109.03 per square foot of living area, including land. These same comparables have improvement assessments ranging from \$40,119 to \$54,723 or from \$16.99 to \$23.19 per square foot of living area. 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" wherein its final assessment of the subject totaling \$68,301 was disclosed. In support of the subject's assessment, the board of review submitted a copy of the Final Administrative Decision rendered by the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-01464.001-R-1 resulting in a total assessment of \$60,067. The board of review submitted evidence disclosing the subject's 2016 total assessment was reduced from \$68,301 to \$65,749 through a Certificate of Error for the 2016 assessment year. The board of review contends the subject's assessment for the 2016 tax year is equivalent to the assessment as established by the Property Tax Appeal Board plus application of the township equalization factor of 1.0946, resulting in a final assessment for the 2016 tax year of \$65,749.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, one of which sold, located in the same neighborhood code as the subject and within .19 of a mile of the subject property. The comparables were described as two-story dwellings of vinyl siding exterior construction built in either 2001 or 2002. The dwellings each contain 2,361 square feet of living area. The comparables each have a full unfinished basement, central air conditioning and a 420 or 460 square foot garage. In addition, three comparables each have one fireplace. The comparables have sites ranging in size from 6,969 to 9,583 square feet of land area. Comparable #3 sold in June 2016 for a price of \$277,900 or \$96.53 per square foot of living area, including land. The comparables have improvement assessments of \$54,245 and \$55,531 or \$22.98 and \$23.52 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 Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2015 tax year under Docket Number 15-01464.001-R-1. In the appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$60,067 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Lake County board of review confirmed that for the 2016 tax year, a township equalization factor of 1.0946 was applied in Avon Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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<sup>1</sup> The appellant completed section IV- Recent Sale Data of the residential appeal petition with sale information pertaining to the February 8, 2016 sale of the property located at 263 N. Jubilee Ct., Hainesville, which is shown as the appellant's comparable sale #3 in the comparable sales grid analysis submitted by the appellant.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2018 tax years are in the same general assessment period. An equalization factor of 1.0946 was applied in Avon Township for the 2016 tax year. Furthermore, the 2015 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision, results in an assessment of \$65,749 ( $\$60,067 \times 1.0946 = \$65,749$ ). The subject's 2016 assessment is \$65,749. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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 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

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COUNTY

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