



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

APPELLANT: Kejian Huang  
DOCKET NO.: 16-03115.001-R-1  
PARCEL NO.: 15-28-101-073

The parties of record before the Property Tax Appeal Board are Kejian Huang, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$41,430  
**IMPR.:** \$155,729  
**TOTAL:** \$197,159

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 single-family dwelling of wood siding exterior finish and frame construction with 3,166 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with a partially finished area, central air conditioning, a fireplace and a 704 square foot attached garage. The property has a 15,876 square foot site and is located in the city of Buffalo Grove, Vernon Township, Lake County.

The evidence in the record disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 15-03125.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$184,381 based on the evidence submitted by the parties. The appellant's attorney acknowledged in rejecting a proposed

stipulation from the board of review that 2015 and 2016 were within the same general assessment period for residential property. The appellant also submitted information on 8 comparable sales to demonstrate the subject was being overvalued and requested the subject's assessment be reduced to \$188,886.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$198,882 was disclosed. The board of review submitted a written narrative acknowledging that the subject's assessment was reduced in the 2015 tax year to \$184,381 based on a decision issued by the Property Tax Appeal Board under Docket No. 15-03125.001-R-1. The board of review cited section 16-185 of the Property Tax Code (35 ILCS 200/16-185) for the proposition that the subject's assessment established in the 2015 tax year should be carried forward to the 2016 tax year subject to equalization. The board of review explained that 2015 was the beginning of the general assessment cycle for Vernon Township which runs through the 2018 tax year. The board of review further indicated that for the 2016 tax year there was an equalization factor of 1.0693 applied to the assessments of non-farm properties located in Vernon Township. Due to the subject's 2016 total assessment of \$198,882 being greater than the prior decision of the Board, the board of review agreed to stipulate to a total revised assessment of \$197,159. This amount reflects the prior Board decision after applying the 2016 equalization factor.

The appellant was notified of the proposed revised assessment and rejected the offer.

### **Conclusion of Law**

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2015 assessment. The record further indicates that the subject property is an owner-occupied dwelling and that 2015 and 2016 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period or that the decision of the Property Tax Appeal Board for the 2015 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the

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2015 tax year assessing the subject property at \$184,381 plus the application of an equalization factor of 1.0693 for Vernon Township.

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.



Chairman



Member



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: January 15, 2019



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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