



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

APPELLANT: Runjun Wang
DOCKET NO.: 16-04692.001-R-1
PARCEL NO.: 15-17-302-003

The parties of record before the Property Tax Appeal Board are Runjun 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 **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: \$18,569
IMPR.: \$148,041
TOTAL: \$166,610

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 brick exterior construction with 3,692 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with a finished area, central air conditioning, a fireplace and a garage containing 792 square feet of building area. The property has a 44,867-square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant, Runjun Wang, appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of both arguments, the appellant submitted information on three comparable properties, two of which are located in the same neighborhood code as the subject as defined by the local assessor and within four blocks of the subject. The comparables are described as two-story single-family dwellings of brick or wood-siding exterior construction ranging in size from 3,530 to 4,250 square feet of living area. The dwellings range in age from

24 to 30 years old. Features of the comparables include a basement with two comparables having a finished area. All the dwellings have central air conditioning, one or two fireplaces and a garage ranging in size from 703 to 851 square feet of building area. The properties have sites ranging in size from 20,078 to 45,738 square feet of land area. The comparables sold from March 2014 to July 2016 for prices ranging from \$470,000 to \$580,000 or from \$129.83 to \$139.86 per square foot of living area including land. The comparables have improvement assessments ranging from \$135,225 to \$156,198 or from \$36.15 to \$38.41 per square foot of living area.

In addition, the appellant submitted photographs of portions of the subject property which are in need of repair as well as photographs of the interior of the comparable properties. The appellant argued that the subject property is inferior to the comparables due to its state of disrepair as well as having high-voltage electrical power lines in close proximity to the subject. The appellant also submitted a brief contending an error in the subject's assessment in 2011. The appellant contended at the hearing that after the alleged erroneous entry on the property record card, her overall taxes increased by approximately 25% which has carried forward to the present time. The appellant acknowledged that she did not discover this "error" until 2016 and she did not appeal any other year's assessment prior to 2016. Based on this evidence, the appellant requested a reduction in the subject's total assessment by 25%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,649. The subject's assessment reflects a market value of \$562,874 or \$152.46 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$168,080 or \$45.53 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .6 of a mile from the subject property and within the same neighborhood code as the subject. The evidence was prepared by John Paslawsky, Chief Appraiser, Lake County Chief Assessment Office who was present to testify on behalf of the Lake County Board of Review. The comparables are improved with two-story single-family dwellings of brick or wood-siding exterior construction that were built in 1986 or 1987. The dwellings range in size from 3,630 to 3,690 square feet of living area. The comparables feature a basement with two having a finished area. The comparables have central air conditioning, one to three fireplaces and a garage ranging in size from 638 to 792 square feet of building area. The comparables have improvement assessments ranging from \$155,716 to \$175,451 or from \$42.29 to \$47.78 per square foot of living area.

The board of review also submitted information on four comparable sales located within .232 of a mile from the subject property and within the same neighborhood code as the subject. The comparables are improved with two-story single-family dwellings of brick or wood-siding exterior construction that range in size from 3,460 to 3,699 square feet of living area. The dwellings were constructed from 1986 to 1990. Features of the comparables include a basement with three comparables having a finished area. The comparables also have central air conditioning, one to three fireplaces and a garage ranging in size from 750 to 932 square feet of building area. The properties have sites ranging in size from 43,560 to 45,738 square feet of land

area. The comparables sold from August 2014 to March 2017 for prices ranging from \$625,000 to \$687,500 or from \$168.96 to \$195.53 per square foot of living area, including land.

Paslowsky testified that the only error on the subject's property record card was the size of the finished basement which was duly corrected in 2016. (See Exhibit 1). Paslowsky also testified that the notation on the property record card in 2011 regarding the finished basement, half-bath and air conditioning was made after these features were discovered on the multiple listing sheet for the subject property (Exhibit 2). Finally, Paslowsky testified that the increase in subject's overall taxes may be due to many other factors unrelated to the aforementioned entry on the property record card.

Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

The appellant submitted rebuttal evidence contesting the similarities of the board of review comparables to the subject. In addition, the appellant submitted information on additional properties not previously submitted. The Board finds that a party to an appeal may not introduce new evidence on rebuttal. Section 1910.67(c) of the rules of the Property Tax Appeal Board provides:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.67(c)).

Additionally, at the hearing, Wang attempted to introduce new evidentiary documents which were not included with her original submission. The board of review objected to the introduction of this additional evidence. The Property Tax Appeal Board sustains the board of review's objection. The Board finds a party to an appeal may not introduce new evidence at hearing. Section 1910.67(k)(1) of the rules of the Property Tax Appeal Board provides:

- k) In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:
 - 1) Such evidence has been submitted to the Property Tax Appeal Board **prior to the hearing** pursuant to this Part; (86 Ill.Admin.Code §1910.67(k)(1)). [Emphasis added]

Based on the aforementioned rule, the Board finds the appellant is precluded from submitting new evidence at hearing.

Following the hearing, Paslowsky offered a reduction in the subject's improvement assessment and prepared a stipulation reflecting the reduction. (See Exhibit 3). That offer was rejected by the appellant.

Conclusion of Law

The appellant contends assessment inequity as one of the bases 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 parties submitted a total of seven suggested comparables for the Board's consideration. The comparables have varying degrees of similarity to the subject property. The Board gave less weight to the appellant's comparable #3 due to its larger size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review equity comparables. These comparables are most similar when compared to the subject property in location, dwelling size, lot size, design, and most features. The comparables have improvement assessments ranging from \$135,225 to \$175,451 or from \$37.35 to \$47.78 per square foot of living area. The subject's improvement assessment of \$168,080 or \$45.53 per square foot of living area falls within the higher end of the range established by the most similar comparables in this record. After considering the error regarding the square footage of the subject's finished basement and after adjustments to the comparables for differences when compared to the subject, the Board finds that a reduction commensurate with the board of review assessment recommendation is appropriate. Based on this record, the Board finds that a reduction in the subject's assessment is justified.

The appellants also argued overvaluation as an alternative basis of the appeal. The Board gave less weight to the appellant's comparable #1 and board of review comparables #1 and #3 due to their sale dates being too distant in time and not reflective of market value when compared to the subject's January 1, 2016 assessment date. The Board also gave less weight to appellant's comparable #3 due to its larger living area, unfinished basement and smaller site when compared to the subject. The Board finds the best evidence of market value to be appellant's comparable sale #2, along with board of review comparable sales #2 and #4. The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These most similar comparables sold from July 2015 and September 2016 for prices ranging from \$493,700 to \$687,500 or from \$139.86 to \$195.53 per square foot of living area, including land. The Board finds the subject property's reduced assessment of \$166,610, which reflects an estimated market value of approximately \$499,880 or \$136.73 per square foot of living area, is justified considering its inferior condition when compared to the most similar comparables and being located in close proximity to high-voltage power lines. After considering the assessment reduction granted to the subject property based on equity considerations, the Board finds that no further reduction in the subject's assessment is warranted.

Finally, the Property Tax Appeal Board has no jurisdiction over the amount of property taxes extended from 2011 through 2015. Section 1910.10(f) of the rules of the Property Tax Appeal Board provide:

f) The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

The Property Tax Appeal Board's jurisdiction is limited to accepting an appeal from a decision of a county board of review pertaining to the assessment of real property.

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: May 21, 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

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

APPELLANT

Runjun Wang
5725 Hampton Drive
Long Grove, IL 60047

COUNTY

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