



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

APPELLANT: Jian Wang
DOCKET NO.: 16-04768.001-R-1
PARCEL NO.: 15-09-107-017

The parties of record before the Property Tax Appeal Board are Jian 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: \$35,318
IMPR.: \$134,707
TOTAL: \$170,025

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 with a wood siding exterior that contains 2,534 square feet of living area. The dwelling was constructed in 1992. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a two-car attached garage with 504 square feet of building area. The property has a 15,412 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings with wood siding exteriors that have either 2,522 or 2,562 square feet of living area. Each home was 25 years old. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 504 square feet of building area. These properties have improvement assessments ranging from \$133,278 to \$136,624 or from \$52.85 to \$53.33 per square foot of living area. The

appellant asserted the subject and each comparable are a Foxridge model and located in the same StoneFence neighborhood. The appellant further asserted the subject's assessment increased 16% in 2015 while the neighborhood had a 3% to 5% increase on average. The appellant requested the subject's improvement assessment be reduced to \$135,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,325. The subject property has an improvement assessment of \$142,007 or \$56.04 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight comparables with four being identified as comparable sales. The Board will give no consideration to the sales data as market value was not the basis of the appeal. The eight comparables are improved with two-story dwellings with wood siding exteriors that range in size from 2,481 to 2,884 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a basement with five having finished area, central air conditioning, one or two fireplaces and an attached garage with either 441 or 462 square feet of building area. The comparables have improvement assessments that range from \$130,108 to \$153,798 or from \$50.60 to \$55.17 per square foot of living area. The board of review requested the assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains twelve comparables submitted by the parties to support their respective positions. The comparables were similar to the subject in location, age, style and features. Overall the comparables have improvement assessments ranging from \$52.44 to \$55.17 per square foot of living area. The subject's improvement assessment of \$56.04 per square foot of living area falls above the range established by the comparables in this record. The Board finds the best comparables to be those submitted by the appellant which are most similar to the subject in size and features. These properties have improvement assessments ranging from \$52.85 to \$53.33 per square foot of living area. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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(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: December 23, 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

Jian Wang
152 Brook Hill Lane
Vernon Hills , IL 60061

COUNTY

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