



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

APPELLANT: William Zhao  
DOCKET NO.: 17-02698.001-R-1  
PARCEL NO.: 16-32-412-032

The parties of record before the Property Tax Appeal Board are William Zhao, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$77,356  
**IMPR.:** \$239,227  
**TOTAL:** \$316,583

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 2017 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 brick exterior construction with 4,544 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with 2,000 square feet of finished area, central air conditioning, a fireplace and a 1,342 square foot garage. The property has a 12,632 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the subject's neighborhood and within 0.06 of a mile from the subject. The site sizes for comparables was not disclosed. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,817 to 4,554 square feet of living area and were built in 1995. The comparables have basements, one with finished area and garages that have 692 or 924 square feet of building area.

The comparables have central air conditioning and one fireplace. These comparables sold from January 2015 to August 2017 for prices ranging from \$790,000 to \$835,000 or from \$173.47 to \$210.90 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$297,929.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$347,179. The subject's assessment reflects a market value of \$1,047,297 or \$230.48 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in both Deerfield and Highland Park and all located from 1.405 to 1.977 miles from the subject property. The comparables have sites ranging from 11,905 to 40,075 square feet of land area and are improved with two-story dwellings of wood siding or brick exterior construction. The dwellings range in size from 4,129 to 4,727 square foot of living area and were constructed between 2002 and 2006. All comparables have basements, three with finished area; central air conditioning, one or three fireplaces and garages ranging in size from 580 to 779 square feet of building area. These comparables sold from January 2015 to April 2018 for prices ranging from \$1,124,875 to \$1,225,000 or from \$243.28 to \$296.68 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparables for the Board to consider. Minimal weight was given to appellant's comparable #3 and board of review comparables #2 and #3 due to their sale dates in 2015 and 2018 which occurred less proximate in time to the subject's January 1, 2017 assessment date. Because comparable sales submitted by the board of review all exceed one mile in distance from the subject and are newer in age, these comparables are given minimal weight as well. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as these are considered to be most similar to the subject in location, design, age, dwelling size and have sale dates in 2016 and 2017. These most similar comparables sold for prices ranging from \$790,000 to \$805,000 or from \$173.47 to \$210.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,047,297 or \$230.48 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering differences to the subject, the Board finds 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: April 21, 2020



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

William Zhao, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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