



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

APPELLANT: Zhiliang Cao  
DOCKET NO.: 17-03241.001-R-1  
PARCEL NO.: 16-29-214-011

The parties of record before the Property Tax Appeal Board are Zhiliang Cao, 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:** \$ 51,011  
**IMPR.:** \$ 99,489  
**TOTAL:** \$150,500

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 split-level dwelling of brick construction that has 1,505 square feet of above grade living area. The dwelling was built in 1967. The home features a finished lower level, central air conditioning, a fireplace and a 500 square foot garage. The site size was not disclosed. The subject property is located in West Deerfield Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal.<sup>1</sup> In support of these arguments, the appellant submitted three comparable properties located .6 of a mile from the subject. The comparables consist of tri-level dwellings of brick construction that were built in 1957 or 1958. The comparables have finished lower levels, central air conditioning

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<sup>1</sup> The appellant requested a reduction in the subject's land assessment but failed to provide the land sizes for the subject or comparables or any type of market value or assessment analysis that would demonstrate the subject's land assessment was incorrect. Therefore, the Board hereby dismisses this aspect of the appeal.

and garages that have 264 or 276 square feet of building area. The dwellings range in size from 1,173 to 1,927 square feet of above grade living area. The comparables have improvement assessments ranging from \$75,979 to \$107,695 or from \$55.89 to \$64.77 per square foot of above living area. Comparables #1 and #3 sold in September 1989 and January 2015 for prices of \$185,500 and \$345,000 or \$96.26 and \$294.12 per square foot of above grade living area including land. 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" disclosing the subject's final assessment of \$162,394. The subject's assessment reflects an estimated market value of \$489,876 or \$325.50 per square foot of above grade living area including land when applying the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$111,383 or \$74.01 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted four comparable sales located within .778 of a mile from the subject. The comparables consist of split-level dwellings of brick construction that were built in 1956 or 1959. The comparables have central air conditioning; two comparables have a fireplace; and three comparables have a garage that range in size from 252 to 462 square feet of building area. The dwellings range in size from 1,344 to 1,509 square feet of living area. The comparables sold from July 2016 to May 2018 for prices ranging from \$440,000 to \$475,000 or from \$296.50 to \$338.54 per square foot of above grade living area including land.

To demonstrate the subject property was uniformly assessed, the board of review submitted five assessment comparables located within .471 of a mile from the subject. The comparables consist of split-level dwellings of brick construction that were built from 1957 to 1968. One comparable was reported to have a basement. The comparables have central air conditioning; three comparables have a fireplace; and each comparable has a garage that range in size from 520 to 528 square feet of building area. The dwellings range in size from 1,456 to 1,652 square feet of above grade living area. The comparables have improvement assessments ranging from \$99,688 to \$116,868 or from \$68.08 to \$75.89 per square foot of above grade living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as one of the basis of the appeal. 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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the two comparable sales submitted by the appellant due to the fact they sold in 1989 and 2015, which are dated in relation to the subject's January 1, 2017 assessment date to be

considered indicative of market value. Similarly, the Board gave less weight to board of review comparables #1 and #3 due to their 2018 sale dates, which occurred over one year subsequent to the subject's assessment date. The Board finds the remaining two comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold in July 2016 and September 2017 for prices of \$440,000 and \$466,000 or \$296.50 and \$308.81 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$489,876 or \$325.50 per square foot of above grade living area including land, which is greater than the two most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as an alternative 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 parties submitted eight assessment comparables to support their respective positions before the Board. The comparables had varying degrees of similarity when compared to the subject. They had improvement assessments ranging from \$75,979 to \$116, 868 or from \$55.89 to \$75.89 per square foot of living area. The subject property has a revised improvement assessment of \$99,489 or \$66.11 per square foot of living area based on the assessment reduction granted for market value consideration. The Board finds the subject's revised improvement assessment which falls within the range established by both parties' assessment comparables. After considering any necessary adjustments to the assessment comparables for any differences when compared to the subject, the Board finds the subject's revised improvement assessment is equitable and no further reduction 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.



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: June 16, 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

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