



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

APPELLANT: Zhen Chen
DOCKET NO.: 17-03551.001-R-1
PARCEL NO.: 16-32-102-012

The parties of record before the Property Tax Appeal Board are Zhen Chen, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell 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 No Change 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: \$55,281
IMPR.: \$78,225
TOTAL: \$133,506

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 tri-level dwelling of brick exterior construction with 1,884 square feet of above grade living area. The dwelling was constructed in 1957. Features of the home include an unfinished partial basement, central air conditioning and a 264 square foot built-in garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with tri-level dwellings of brick exterior construction that have 1,886 square feet of above grade living area. The homes were built in 1956 or 1957. Each comparable has an unfinished basement, central air conditioning and a built-in garage with 264 square feet of building area. The comparables have improvement

assessments that range from \$40,572 to \$55,692 or from \$21.51 to \$29.53 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$48,168 or \$25.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,506. The subject property has an improvement assessment of \$78,225 or \$41.52 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with tri-level dwellings of brick exterior construction that have 1,886 square feet of above grade living area. The homes were built in 1956 or 1957. Each comparable has an unfinished basement, central air conditioning, one fireplace and a built-in garage with 264 square feet of building area. The comparables have improvement assessments of \$78,360 or \$41.69 per square foot of above grade living area.

The board of review also provided Multiple Listing Service (MLS) sheets for the subject's 2014 sale as well as for sales associated with the appellant's comparables #1 and #3. Appellant's comparable #1 is described as "ready for rehab" and comparable #3 is described as "rehab and make this something beautiful or tear down and build new". Alternatively, the subject's 2014 listing states that roof, heating/cooling and appliances are all "new since 2008". The board of review asserted that each of the appellant's comparables have had assessments reduced in 2016 or 2017. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparables for the Board's consideration. The comparables are similar to the subject in location, age, design, size and most features. The Board gave less weight to the appellant's comparables #1 and #3 which were advertised in MLS as needing repairs/updates and are considered to have inferior condition relative to the subject. The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1, #2 and #3 which are considered to be similar to the subject in condition. These comparables had improvement assessments of \$48,393 to \$78,630 or from \$25.66 to \$41.69 per square foot of living area. The subject's improvement assessment of \$78,225 or \$41.52 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear

and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: August 18, 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

Zhen Chen, by attorney:
Sreeram Natarajan
Natarajan Worstell LLC
33 North LaSalle Street
Suite 1930
Chicago, IL 60602

COUNTY

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