



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

APPELLANT: Runjun Wang
DOCKET NO.: 17-06502.001-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: \$19,392
IMPR.: \$154,599
TOTAL: \$173,991

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 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 approximately 800 square feet of disputed finished area, two full baths plus two ½ baths, 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.

A consolidated hearing was conducted before the Property Tax Appeal Board on Docket Nos. 17-06502.001-R-1, 18-03137.001-R-1, 19-00837.001-R-1, 20-01008.001-R-1, 21-01280.001-R-1, and 22-00423.001-R-1. The appellant, Runjun Wang, appeared before the Property Tax Appeal Board contending contention of law as the basis of the appeal.¹

¹ The appellant marked “contention of law” as the basis of the appeal based on a disputed “error” entered in the subject’s property record card in 2011 that was asserted to be the cause of the subject’s increase in assessed value by

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in 2016 under Docket Number 16-04692.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$166,610 following a hearing before the PTAB and based on the evidence in the record.

In support of this appeal, the appellant submitted information on three comparable properties, two of which have sale dates, and each is located in very close proximity to the subject property. The comparables are described as two-story single-family dwellings of brick or brick and wood siding exterior construction ranging in size from 3,620 to 5,376 square feet of living area. The comparables were each built in 1987. Each comparable features an unfinished basement, 2.1 to 4.2 baths, central air conditioning, one or three fireplaces, and a garage ranging in size from 851 to 1,008 square feet of building area. Comparable #2 has an additional car port with 360 square feet of building area and an inground swimming pool. The appellant described comparable #3 as having undergone significant renovations and upgrades prior to 2017 and contended that the estimated cost of construction exceeding \$100,000. The properties have sites of either 43,560 or 43,996 square feet of land area. Comparables #1 and #3 sold in February 2014 and March 2017 for prices of \$470,000 and \$625,000 or for \$129.83 and \$168.96 per square foot of living area, including land, respectively. Comparable #2 has an improvement assessment of \$213,251 or \$39.67 per square foot of living area.

Additionally, the appellant submitted color photographs depicting the subject's basement, including the disputed finished area. The appellant also submitted the following documents: Assessment information with color photos of the comparable properties; a spreadsheet depicting assessment changes for the subject property and the three comparable properties from 2008 through 2017; a copy of the Final Administrative Decision of the Illinois Property Tax Appeal Board under docket number 16-04692; and a memorandum entitled "legal brief" citing three arguably factual "errors" in the subject's property record card that resulted in approximately \$3,000 or 25.24% in additional property taxes that the appellant claims is owed to her from tax year 2010 to 2011 and carried forward to the present day.

The appellant, Runjun Wang, testified before the Property Tax Appeal Board that her main contention is with regard to an entry on the subject's property record card, i.e., "2011 add F/B, 1378 SF ½ bath, & A/C."² Wang referenced an affidavit signed by a witness attesting that there is no finished basement area other than the vinyl plank flooring without baseboard trim that was installed in 2016; that there is no bathroom of any kind in the basement; and that there is no separate central air conditioning in the basement.³ The appellant confirmed that the photos of the subject property fairly and accurately represent the condition of her basement. Wang argued that the entry that was made in 2011 is incorrect in that the subject's basement is not finished, the basement does not contain a ½ bathroom, and there is no separate central air conditioning unit in

25.24% from the tax year 2010 to 2011 and carried forward to the present day. The Board will address the appellant's arguments as well as analyze this appeal from the market value standpoint as the subject's overall market value for the current tax year is also challenged by the appellant.

² In 2016, a notation was made to the property record card changing the size of the finished basement area from 1,378 to 919 square feet of finished area.

³ The affidavit was submitted as part of appellant's rebuttal evidence.

the basement. With regard to the finished basement area, Wang referenced the color photos depicting one of the basement rooms that the assessing officials considered to be finished. She testified that the flooring is vinyl plank “floating” floor that is not attached to the concrete base and there is no baseboard trim due to frequent water leakage in the basement during heavy rains. Upon questioning by the Administrative Law Judge, Wang acknowledged that the wall studs of the disputed basement area are covered with some type of paneling, and the ceiling is covered with drop ceiling tiles but no lighting of any kind. Wang estimated that the disputed finished basement area is approximately 800 square feet in size. As to the other disputed features, Wang testified that the home has had central air conditioning and two full baths plus two ½ baths since they moved into the home in 2009. Appellant further argued that these three disputed features were not “added” to her home in 2011 as is depicted on the property record card and, therefore, her property taxes should not have increased from tax year 2010 to tax year 2011 year by 25.24%. As further evidence, the appellant referenced the comparable properties whose assessments did not increase by such a large amount during the same time period and, in fact, one property’s assessment decreased. Appellant concluded that the subject’s increased assessment can only be the result of the “erroneous” entry in the property record card.

Next, Wang argued that the subject home is overvalued based on three comparable properties. The appellant testified that all three comparable properties are located in very close proximity (either next door or across the street) in relation to her home. Compared to the subject dwelling, Wang contended that all three homes are far superior relative to her home as depicted in the color photographs. Specifically, Wang reiterated that the comparables were either completely renovated, feature an inground swimming pool, and/or have significantly superior amenities in comparison to the subject dwelling which has a leaking bathtub and a non-working jacuzzi tub, yet the total property taxes of the three comparable properties either decreased or remained the same from 2010 to 2015.

Lastly, the appellant contends that there are electrical power lines that run adjacent to and along the back yard of her home. In addition, there is a cell phone tower located at the end of the block which is visible from her back yard. Wang claims that the existence of these public utilities lowers the value of her home. At the hearing, Wang submitted a color aerial photograph of her subdivision (Appellant’s Exhibit 1) which contains markings of locations of the power lines and the cell phone tower in relation to the subject home and the three comparable properties.

Wang further argued that a certificate of error should be issued correcting the notation on the subject’s property record card due to the fact that no changes or upgrades were “added” to the subject dwelling in 2011. Furthermore, the appellant has requested that the Property Tax Appeal Board lower the subject’s assessment by 25.24% for the tax year 2015 and issue an order for the refund of 25.24% taxes paid since 2015 along with penalties and interest.

Under cross-examination, the appellant acknowledged that she is the owner of record and the occupant of the subject dwelling since 2009. She also confirmed that the subject home has two full baths, two ½ baths and central air conditioning. The appellant acknowledged that the information on the property record card for the 2017 tax year regarding these two features is correct. However, Wang reiterated that these features existed since the home was built and should not be the reason for the increase in the subject’s assessment in 2011.

Based on this evidence and arguments, the appellant requested a reduction in the subject's assessment as well as an issuance of a certificate of error correcting the information on the property record card with along with a refund of 25.24% taxes paid in 2015 plus penalties and interest.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,918. The subject's assessment reflects a market value of \$587,988 or \$159.26 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 response to the appeal, the board of review submitted a copy of the subject's property record card, a copy of the Final Administrative Decision of the Illinois Property Tax Appeal Board under docket number 16-04692 and a supporting memorandum. In the memorandum, the board of review argued that the subject's assessment for the prior tax year 2016 was reduced by the Property Tax Appeal Board to \$166,610. The board of review contended that in Vernon Township where the subject property is located, tax year 2015 was the beginning of the most recent four-year general assessment cycle that runs through tax year 2018. For tax year 2017, an equalization factor of 1.0443 was applied to each non-farm property in the township. Applying the equalization factor of 1.0443 to the 2016 decision by the Property Tax Appeal Board of \$166,610 would calculate to a 2017 tax year assessment of \$173,991. As the subject's current 2017 assessment is \$194,918, the board of review requested a reduction in the subject's assessment to \$173,991.

Appearing at the hearing as designee on behalf of the board of review was Mass Appraisal Specialist, Jack L. Perry II. Perry contended that the only error on the subject's property record card was the size of the finished basement area from 1,378 to 919 square feet of finished area which was duly corrected in 2016.⁴ Perry also explained that the notation on the property record card in 2011 regarding the finished basement, half-bath and air conditioning was made as a result of these features of the home being discovered to exist based on the information contained in the multiple listing sheet for the subject property. Perry further explained that the board of review has never contended that the finished basement area, ½ bath and central air conditioning were built or constructed by the appellant in 2011, but rather that these features were merely discovered to exist as characteristics of the dwelling and therefore entered on the property record card as these features were not previously assessed before that year. Furthermore, Perry affirmed that the extra ½ bath and central air conditioning features relate to the entire home (not the basement area). Perry noted that the increase in the subject's overall taxes from one year to the next may be due to many factors unrelated to the disputed entry on the property record card. Finally, Perry stated that given the mandates of Section 16-185 of the Property Tax Code and given the Property Tax Appeal Board's reduction in the prior 2016 tax year, the board of review requested a reduction in the subject's assessment to \$173,991 representing the decision of the

⁴ Given that this was a consolidated hearing covering a total of six tax years appealed, some of the arguments made by the representative of the County and by the appellant were made during the testimony taken in the course of other tax years on appeal and not repeated for each tax year for the sake of time management. However, given that the appellant's arguments are virtually identical for each of the six tax years on appeal, the Board will consider each parties' relevant arguments made in the course of this consolidated hearing and give them appropriate weight as may be applicable.

Property Tax Appeal Board for the 2016 tax year of \$166,610 plus the addition of the 2017 equalization factor of 1.0443.

In rebuttal, the appellant submitted a memorandum arguing that the board of review did not address the following arguments: 1) The issuance of a certificate of error to correct the “error” in the property record card; 2) failed to refund alleged overpayment of 25.24% for tax year 2017 and for 5 years prior to 2017 in addition to annual interest of 6%;⁵ 3) inaccuracies in the official PTAB transcript of the hearing regarding the 2016 tax year appeal; 4) disregarding the witness testimony in the 2016 tax year appeal regarding the alleged “error” in the subject’s property record card; 5) not addressing the three comparable sales which are arguably significantly superior to the subject; 6) “fraudulently” manipulating the official transcript and documents in order to increase the subject’s property taxes; and 7) violating the constitutional principal of uniformity based on her neighbor’s homes on the same street whose property taxes decreased or remained unchanged while the subject property taxes increased by 25.24%. The appellant also submitted in rebuttal a copy of a statement from a witness addressing the three issues in the property record card, a copy of a redacted and substantially edited Final Administrative Decision of the Illinois Property Tax Appeal Board under docket number 16-04692, and redacted and substantially edited transcript of the hearing regarding the 2016 tax year appeal before the Property Tax Appeal Board.

With regard to the additional documentary evidence submitted in rebuttal, the Board finds that a party to an appeal may not introduce new evidence in rebuttal. Section 1910.66(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 §1910.66(c)).

Consequently, to the extent that the appellant has brought up new arguments in rebuttal and/or offered new documentary evidence, the Board finds that these are precluded from being admitted into evidence pursuant to Section 1910.66(c) of the rules of the Property Tax Appeal Board and, thus, will not be further addressed by the Board.

Conclusion of Law

The appellant raised a contention of law argument contending that an erroneous entry on the subject’s property record card in 2011 resulted in an assessment increase that year and the increase has been perpetuated every year since then. When a contention of law is raised the burden of proof is preponderance of the evidence. (See 5 ILCS 100/10-15). After considering the entire record and arguments, the Property Tax Appeal Board finds the appellant did not meet this burden of proof as to the contention of law argument.

⁵ In differing documentary evidence submitted in support of other tax year’ appeals, the appellant’s requested relief varied in the tax years and the amount of overpayment sought.

Initially, as set forth in the rules of the Property Tax Appeal Board, the Board is without jurisdiction to determine the tax rate, **the amount of a tax bill**, or the exemption of real property from taxation. Section 86 Ill.Admin.Code §1910.10(f) states as follows:

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)

Consequently, the PTAB is without jurisdiction to make a determination with regard to the amount of the subject's taxes owed for any year, order the repayment of any previous taxes paid, or determine the correct assessment for any year other than the 2017 tax year on appeal.

Next, with respect to the appellant's contention with regard to a "refund" for excessive property taxes paid since 2011, the Property Tax Appeal Board has no jurisdiction to determine any multi-year refund or rebate as suggested by the appellant. The rule in Illinois is that under the principle known as the voluntary payment doctrine, taxes voluntarily paid, even if erroneously, cannot be recovered unless recovery is authorized by statute. Bass v. South Cook County Mosquito Abatement Dist., 236 Ill. App. 3d 466, 467 (1st Dist. 1992). See also Getto v. City of Chicago (1981), 86 Ill. 2d 39, 426 N.E.2d 844, 55 Ill. Dec. 519 and Inland Real Estate Corp. v. Oak Park Trust & Savings Bank (1983), 127 Ill. App. 3d 535, 469 N.E.2d 204, 82 Ill. Dec. 670. Since there is no statute providing for a recovery of taxes that may have been wrongly but voluntarily paid without protest by the appellant in 2011 and thereafter, there is no method by which appellant can obtain a refund for any years prior to the year in which an assessment complaint has been filed.

As to the appellant's request for the Lake County Board of Review to issue a certificate of error, the Board finds that corrections with regard to property records are provided for in the Property Tax Code (35 ILCS 200/14-20) which states as follows:

In any county with less than 3,000,000 inhabitants, if, at any time before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes based upon any assessment of any property, the chief county assessment officer discovers an error or mistake in the assessment (**other than errors of judgment as to the valuation of the property**), he or she shall issue to the person erroneously assessed a certificate setting forth the nature of the error and the cause or causes of the error. 35 ILCS 200/14-20.

As it relates to the case on appeal, the Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.). Therefore, the Board finds that pursuant to the direction of the Attorney General of the State of Illinois, it is inappropriate for the board of review to issue a certificate of error altering the subject property's assessment for any tax year which had been properly

appealed to the Property Tax Appeal Board which is tasked with the determination of the correct assessment of the subject property for the individual tax year being appealed.

Next, the Board will address the appellant's main contention regarding the alleged "error" in the subject's property record card which arguably was the sole cause of the increase to the subject's assessment from 2010 to 2011 tax years. With regard to the finished basement area, based on the evidence in the record and presented at the hearing, the Board finds that the disputed area in the basement constitutes approximately 800 square feet of finished area as there are floor, wall, and ceiling coverings of varying materials, albeit, no baseboard trim or lighting is present in this room.⁶ Additionally, the parties agree that the home has two full baths, two ½ baths and central air conditioning which the appellant acknowledged existed since they purchased the home in 2009. The Board finds that the appellant's argument that the sole reason for the increase in the subject's assessment from 2010 to 2011 tax years by a purported 25.24% is unsupported. First, the Board finds that the mere fact that an assessment increases from one year to the next does not in itself establish the assessment is incorrect. The Board finds that rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed and/or overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just.⁷ The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. This may result in many properties having increased or decreased assessments from year to year of varying amounts as the appellant correctly demonstrated depending on prevailing market conditions and prior year's assessments.

In general terms, it is noteworthy that many factors may affect a property's final assessment amount such as application of various exemptions, location of the property, local zoning ordinances, obsolescence (physical, functional or economic), etc. In conducting a comparative analysis, as a general rule, the Property Tax Appeal Board looks to the comparable properties presented by both parties that are most similar to the subject property and gives more weight in its analysis to those comparables which are most similar to the subject property. Conversely, the Board considers but gives less weight to the comparables that are less similar to the subject, i.e., those properties which are less proximate in location or which differ significantly from the subject in dwelling size, age, style, features, characteristics, etc. Additionally, given that no two properties are identical, the Board will consider whether any upward or downward adjustments would be needed to the most similar comparables in the record in order to make them more equivalent to the subject property. Therefore, a supposition that a comparable property that appears to be superior in characteristics relative to the subject but enjoys a lower assessment is definitive proof of the subject's overvaluation or inequity in assessment is an incorrect conclusion as it ignores the above assessment factors and disregards a proper comparative analysis.

⁶ Although the parties disagree as to the actual size of the room in question with the board of review claiming the room is 919 square feet and the appellant estimating that the said room is approximately 800 square feet in size, the Board finds that the appellant as the owner and occupier of the premises is in a better position to estimate the size of the disputed basement area. Moreover, this relatively minor dispute in size will not affect the Board's analysis or its final decision in tax year 2017 given the provisions applicable from the Property Tax Code.

⁷ See 35 ILCS 200/9-155 et. seq.

With regard to the accuracy of the subject's property record card, the Board finds that based on the evidence in the record and the testimony of the parties, the subject dwelling in the tax years on appeal had approximately 800 square feet of finished basement area, two full baths and two ½ baths, and central air conditioning. The Board finds that the fact that the flooring was a "floating" vinyl plank floor and not permanently attached to the subfloor concrete slab does not mean that the disputed area of the basement is unfinished, especially given the paneled walls and drop-ceiling tiles as depicted by the color photos presented by the appellant. The Board will next determine the correct assessment for the subject property for the tax year 2017.

Appellant argues in part that for the tax year 2017, 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). The Board finds that based upon the "rollover" provision and mandate as set forth in Section 16-185 of the Property Tax Code, (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted not based on market value issues, but rather based on the quadrennial cycle and owner-occupied status of the property.

There is no factual dispute that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year 2016 under Docket Number 16-04692.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$166,610 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.⁸ (Emphasis added).

The Board finds that 2016 and 2017 are within the same general assessment period in Lake County. The Board also finds that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in 2016 under Docket Number 16-04692.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision

⁸ The Board takes notice that the Final Administrative Decision of the Illinois Property Tax Appeal Board under docket number 16-04692.001-R-1 has been upheld on administrative review by the Circuit Court of Lake County under case number 19-MR-661. The Circuit Court's decision was affirmed by the Illinois Appellate Court (Second District) under docket number 2023 IL App (2d) 210150-U, No. 2-21-0150. The appellant's Leave to Appeal to the Illinois Supreme Court was denied by the order of the Illinois Supreme Court dated September 27, 2023 and a mandate to the Illinois Appellate Court was issued on November 1, 2023.

lowering the assessment of the subject property to \$166,610 based on the evidence submitted by the parties and said decision was not reversed or modified upon review. The Board further finds that an equalization factor of 1.0443 was applied in tax year 2017 to all non-farm properties in Vernon Township. Consequently, based on the mandate set forth in section 16-185 of the Property Tax Code, the Board finds that the 2016 decision should be carried forward to the subsequent years of the general assessment cycle subject only to the equalization factor applied to that year's assessments. (35 ILCS 200/16-185). For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's 2016 finding plus the application of the township equalization factor of 1.0443.

In conclusion, having considered the statutory provision, the evidence in the record, and arguments presented by the parties at the hearing, the Board finds, in accordance with court precedent, that "[t]he only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of Boards of Review [citation omitted], make rules of procedure [citation omitted], conduct hearings [citation omitted], and make a decision on the appeal [citation omitted]. That is all. ... There are no other prerogatives, powers, or authority accorded to the Board. It is fundamental that an administrative body has only such powers as are granted in the statute creating it. No citation of authority on this point is necessary." Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316, 322 (2nd Dist. 1974). "Finally, where the authority of an administrative body is in question the determination of the scope of its power and authority is a judicial function, not a question to be finally determined by the administrative agency itself. [citation omitted.]" Geneva Community Unit School Dist. No. 304 v. Property Tax Appeal Board, 296 Ill.App.3d 630, 633 (2nd Dist. 1998). For these reasons, the Property Tax Appeal Board finds it is bound by the terms of Section 16-185 of the Property Tax Code and has no authority to order the repayment or re-imbusement of any property taxes paid prior to the tax year on appeal herein.

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 19, 2023



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 Dr.
Long Grove, IL 60047

COUNTY

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