



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

APPELLANT: Jianting Zhao
DOCKET NO.: 18-01729.001-R-1
PARCEL NO.: 16-28-312-038

The parties of record before the Property Tax Appeal Board are Jianting Zhao, 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: \$48,976
IMPR.: \$82,439
TOTAL: \$131,415

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 2018 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 one-story dwelling of brick exterior construction with 1,645 square feet of living area. The dwelling was constructed in 1957. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 260 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same neighborhood code as the subject. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,575 to 1,787 square feet of living area. The homes were built from 1947 to 1963. One comparable has a basement with finished area and four comparables have no basement. Each comparable has a garage ranging in size from 300 to 504 square feet of building area. Four comparables have

central air conditioning and four comparables each have one fireplace. The comparables have improvement assessments ranging from \$45,643 to \$58,483 or from \$25.82 to \$35.99 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$52,048 or \$31.64 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 \$131,415. The subject property has an improvement assessment of \$82,439 or \$50.11 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood code as the subject property. One of the board of review's comparables was presented twice and board of review comparable #6 is the same property as the appellant's comparable #1. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,430 to 1,874 square feet of living area. The homes were built from 1947 to 1958. Four comparables have a basement, one with finished area and two comparables have no basement. Each comparable has central air conditioning and a garage ranging in size from 299 to 504 square feet of building area. Four comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$45,643 to \$100,671 or from \$25.82 to \$60.80 per square foot of living area. 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 evidence did not support this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparables for the Board's consideration as one comparable was common to both parties and one board of review comparable was presented twice. The Board gave less weight to appellant comparables #1, #2, #4 and #5 along with board of review #5 and #6 as these comparables have no basement compared to the subject's partial basement. The Board also gave less weight to appellant comparable #3 and board of review comparable #4 which have finished basements compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 which are more similar to the subject in terms of location, age, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$82,835 to \$100,671 or from \$53.72 to \$60.80 per square foot of living area. The subject's improvement assessment of \$82,439 or \$50.11 per square foot of living area below 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.

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:

November 17, 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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