



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

APPELLANT: Runjun Wang
DOCKET NO.: 18-03137.001-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: \$19,855
IMPR.: \$158,294
TOTAL: \$178,149

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 2-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 and inequity in assessment as the bases of the appeal. 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 based on the evidence submitted by the parties.

In support of this appeal, the appellant submitted information on five equity comparables, four of which also contain sales data. The comparables are described as 2-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 built in either 1987 or 1989. Each comparable features a basement, one being fully finished. Each home also features from 2.1 to 4.2 bathrooms, central air conditioning, one or three fireplaces, and a garage ranging in size from 600 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 and contended that the estimated cost of the renovations exceeded \$100,000. The properties have reported sites ranging from 43,560 to 53,119 square feet of land area. Comparables #1, #3, #4, and #5 sold from February 2014 to February 2018 for prices ranging from \$470,000 to \$625,000 or from \$121.23 to \$168.96 per square foot of living area, including land. The comparables have improvement assessments ranging from \$122,667 to \$199,041 or from \$28.93 to \$46.13 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 assessment information with color photos of the comparable properties, a spreadsheet depicting assessment changes for the subject property and three comparable properties from 2008 through 2017, and a "legal brief" citing three factual errors in the subject's property record that arguably 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 the 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."¹ 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.² 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 by the assessing officials 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 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 there is no ceiling lighting. Wang

¹ 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.

² The affidavit was submitted as part of appellant's rebuttal evidence.

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.³

For the tax year 2018 appeal, in addition to the contention of law argument with regard to the disputed information in the subject’s property record card, Wang argued that the subject home is inequitably assessed based on five comparable properties. The appellant testified that each of the five comparable properties are located in very close proximity in relation to her home. Compared to the subject dwelling, Wang contended that all five 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 comparables have lower improvement assessments per square foot of living area relative to the subject.

Lastly, the appellant contended that there are electrical power lines that run adjacent to and along the back yard of her home. In addition, a cell phone tower is located at the end of the block which is visible from her back yard. Wang claimed 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) marking the locations of the power lines and the cell phone tower in relation to the subject home and the three comparable properties.

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.

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 2018 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.

³ Given that this was a consolidated hearing covering a total of six tax years appealed, virtually all the arguments made by the appellant as well as the representative of the County were made during the testimony taken in the course of all tax years on appeal and not repeated for each tax year for the sake of time management. Consequently, the Board will consider the parties’ relevant arguments made in the entire course of this consolidated hearing and give them appropriate weight as may be applicable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,576. The subject's assessment reflects a market value of \$603,313 or \$163.41 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$179,721 or \$48.68 per square foot of living area.

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 16-04692.001-R-1 and a supporting memorandum. In the memorandum, the board of review argued that the subject's assessment for the 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 years 2017 and 2018, equalization factors of 1.0443 and 1.0239 were applied, respectively, to each non-farm property in the township. Applying the two equalization factors to the 2016 decision by the Property Tax Appeal Board calculates to a 2018 tax year assessment of \$178,149. As the subject's current 2018 assessment is \$199,576, the board of review requested a reduction in the subject's assessment to \$178,149.

Additionally, the board of review submitted a grid analysis containing information on four equity comparables, one of which was also submitted by the appellant. The comparables are located within the same subdivision as the subject property and consist of 2-story homes ranging in size from 3,630 to 3,764 square feet of living area. Each comparable features a basement, two with finished area. Each comparable also has from 2.2 to 4.1 bathrooms, central air conditioning, one to three fireplaces, and a garage ranging in size from 638 to 800 square feet of building area. The comparables have improvement assessments ranging from \$159,266 to \$184,853 or from \$43.87 to \$49.11 per square foot of living area.

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. 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 given in the prior 2016 tax year, the board of review requested a reduction in the subject's assessment to \$178,149 representing the decision of

the Property Tax Appeal Board for the 2016 tax year of \$166,610 plus the addition of the 2017 and 2018 equalization factors of 1.0443 and 1.0239, respectively.

In rebuttal, the appellant submitted a memorandum and additional documentation setting forth arguments that were not responsive to the board of review submission.

With regard to the additional documentary evidence submitted in rebuttal, the Board finds that a party to an appeal may not introduce new evidence on 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 in part a contention of law argument contending that an erroneous entry entered 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.

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 2018 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.⁴ 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

⁴ 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 2018 given the provisions applicable from the Property Tax Code.

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/or correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. 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.

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 year 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 2018.

Appellant argued in part inequity in assessment with regard to the subject's improvement/dwelling. 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). The Board finds that although the appellant has not established by clear and convincing evidence that the subject dwelling is inequitably assessed, a reduction in the subject's assessment is warranted based upon "rollover" provision and mandate as set forth in Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

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.⁵

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.⁶ (Emphasis added).

The Board finds that 2016, 2017, and 2018 are within the same general assessment period in Vernon Township. 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 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 factors of 1.0443 and 1.0239 were applied in tax years 2017 and 2018, respectively, 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 factors applied to the tax years 2017 and 2018 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 equalization factors in the tax years 2017 and 2018.

Lastly, having determined the subject's correct assessment for the 2018 tax year, the Board finds that the subject's reduced assessment is supported by the evidence in the record. The record contains evidence of a total of eight equity comparables including one common comparable submitted by the parties in support of their positions before the Property Tax Appeal Board. The

⁵ 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 and 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.

⁶ 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.

Board gave less weight to appellant's comparables #2 and #5 as these homes are much larger in dwelling size relative to the subject. The Board also gave less weight to the parties' common comparable #3 as this home had substantial upgrades and renovations as depicted in the photos submitted by the appellant, unlike the subject dwelling. The Board finds that the best evidence supporting equity in assessment to be appellant's comparables #1 and #4, along with board of review comparables #1, #2, and #4. These five comparables are most similar to the subject in location, design, dwelling size, foundation, and some features. However, three of these comparables have a higher bathroom count when compared to the subject, meaning that downward adjustments would be needed to these comparables in order to make them more equivalent to the subject. The best comparables in this record have improvement assessments ranging from \$144,590 to \$184,853 or from \$37.96 to \$49.11 per square foot of living area. The subject's reduced improvement assessment of \$158,294 or \$42.87 per square foot of living area falls within the range and is supported by the most similar equity comparables in this record both in terms of overall improvement assessment and on a per square foot basis. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 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: 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

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