



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

APPELLANT: Hao Zhou  
DOCKET NO.: 19-00687.001-R-1  
PARCEL NO.: 14-32-301-061

The parties of record before the Property Tax Appeal Board are Hao Zhou, 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:** \$ 38,334  
**IMPR.:** \$124,077  
**TOTAL:** \$162,411

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 2019 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 dwelling of frame with stone trim exterior construction with approximately 3,362 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include a full basement which is 75% finished, central air conditioning, a fireplace and a three-car garage containing 768 square feet of building area. The property has an approximately 38,185 square foot or .88 of an acre site that is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Chris L. Poklacki, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$480,000 as of January 1,

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<sup>1</sup> The parties disagree on the subject's dwelling size by a total of 70 square feet. Both parties submitted schematic drawings to support their respective size conclusions although the appellant's appraiser had a more detailed drawing depicting each of the two stories in separate schematics and the Board finds the appraiser's data to be more detailed.

2019. On page 6 of the appraisal, Poklacki reported the interior inspection of the subject occurred in 2015 although on page 17 he reported the inspection date was January 1, 2019.

As an initial matter, the appraiser described the subject as having a one-acre parcel described as a Flag Lot, with access by a driveway on the far corner of the lot directly in front of the subject lot by way of an easement. In the appraisal, it was noted that the subject can only be accessed through this one portion of the adjacent lot and does not site directly on Ela Road. He further described the subject as being on a busy road. The appraiser further stated, "This has a negative impact on marketability due to the fact that it is a flag lot which has a significant negative impact on marketability to the typical buyer and is in no way common for this market." Poklacki wrote in the description of the improvements that the fact this is a flag lot results in external obsolescence due to the scarcity of such a lot in this entire market and the typical buyer's adverse reaction to a rear/Flag lot.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from .37 to 1.53-miles from the subject property. The comparables have sites ranging in size from approximately 40,294 square feet to 1.38-acre of land area each of which are noted as having a busy road location and comparable #4 is also noted as a rear lot. Comparables #1 and #4 each have pond views, comparable #2 has an open area/park view and comparable #3 has a residential view. The comparables consist of Georgian or Colonial dwellings ranging in size from 2,756 to 3,275 square feet of living area. The dwellings are from 21 to 32 years old. Each comparable was described as having a basement, three of which have finished areas. Each dwelling has central air conditioning, one or two fireplaces and a three-car garage. The subject has an updated kitchen and bath as do comparables #1 and #3; comparable #2 was noted as not updated; and comparable #4 has an inferior kitchen. The comparables sold from March 2015 to September 2017 for prices ranging from \$478,000 to \$555,000 or from \$145.95 to \$193.73 per square foot of living area, including land.

Poklacki noted there was no support for lot size, age or time adjustments. He asserted that location adjustments reflect the typical buyer's reaction to the subject's flag lot requiring access by way of the subject and front lot driveway which is also located directly off of Ela Road which is also external obsolescence. Based upon his experience, the appraiser asserted sale #1 on a busy road required a 15% adjustment for not being a flag lot which sales #2 and #3 only back to a busy road and required larger downward adjustments of 20%. Poklacki opined that area sales indicate differences in school districts where houses in district 220 sell for 5% more than those in district 95. Comparable #4 was noted as the only sale within four years of a house on lot most similar to the subject's flag lot. The appraiser applied adjustments to the comparables for differences from the subject in financing concessions, location, view, condition, bathroom count, dwelling size, basement finish, updates and differing features to arrive at adjusted prices ranging from \$452,800 to \$505,582. Based on this process, the appraiser arrived at an estimated market value for the subject of \$480,000, including land, as of January 1, 2019.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at one-third.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,579. The subject's assessment reflects a market value of \$579,444 or \$172.35 per square foot of living area, land included, when using 3,362 square feet of living area and the 2019 median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from the Ela Township Assessor's Office noting the substantial location adjustments in the appraisal which range from \$71,850 to \$108,490. The assessor's office further noted, despite the described similarity of appraisal sale #4 to the subject, there is still a similar dramatic location adjustment and this 2015 sale is dated for a valuation in 2019. The assessor further noted the appraiser's sale price distinction based on school districts. In reiterating the appraisal sales, the assessor depicts that only appraisal sale #1 is in the same neighborhood code and school district 220 as the subject.

In support of its contention of the correct assessment, the board of review through the township assessor's office submitted information on six comparable sales located in Deer Park; board of review comparable #2 is the same property as appraisal sale #1. Three of the comparables have the same neighborhood code and school district 220 as the subject property and three comparables have different neighborhood codes but each is within school district 95. The comparables are located from .37 of a mile to 1.52-miles from the subject. The parcels range in size from 36,584 to 43,933 square feet of land area and are each improved with a two-story dwelling of frame, brick or brick and frame exterior construction. The homes were built between 1983 and 1995 and range in size from 3,134 to 3,380 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 612 to 877 square feet of building area. The comparables sold from April 2017 to November 2018 for prices ranging from \$525,000 to \$620,000 or from \$155.33 to \$196.58 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant supplied a grid analysis with additional comparable sales data and a Comparative Market Analysis which included multiple additional sales. The remarks in the analysis included that, "The subject property has busy Ela Rd address, the self-maintained long driveway is an easement from neighbor's lot and driveway condition is extremely bad."

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence **shall not** consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill.Admin.Code §1910.66(c)). [Emphasis added.] In light of these rules, the Property Tax Appeal Board has not considered the additional comparable sales submitted by appellant in conjunction with his rebuttal argument.

### Conclusion of Law

The appellant contends 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). 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 record evidence herein supports a reduction in the subject's assessment.

The Board finds the appellant submitted an appraisal estimating the subject had a market value of \$480,000 as of January 1, 2019 and the board of review submitted data on six comparable properties which sold in 2017 and 2018 for this assessment appeal of January 1, 2019.

The Property Tax Appeal Board has given little weight to the appraisal's value conclusion. The appraiser selected four comparables, two of which have dated sales in 2015 and 2016 for an opinion of value as of January 1, 2019. Moreover, as shown in the appraisal, the comparables present gross adjustments ranging from 21.8% to 42.4%. Finally, the Board finds it problematic that the appraisal contains discrepancies related to the inspection of the subject property within the report. The Board finds these factors undermine the credibility of the appraiser's value conclusion. However, the Board will analyze what are determined to be the best unadjusted sales found in the report.

The board of review supplied six comparable sales. The Board has given reduced weight to appraisal sales #2, #3 and #4 along with board of review comparables #3, #4 and #6 due to their distant locations from the subject. The Board finds the best evidence of market value to be the appraisal sale #1/board of review comparable sale #2 along with board of review comparables #1 and #5. These three comparables are similar to the subject in location, age, size and most features, but for the subject's long driveway that is in poor condition which assertion has not been refuted in this record. The comparables sold from April 2017 to November 2018 for prices ranging from \$525,000 to \$592,000 or from \$155.33 to \$183.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$579,444 or \$172.35 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The Board finds that based on the subject's access issues and poor condition of the driveway access as set forth in the record the subject property is over valued and a reduction is warranted. Based on this evidence, the Board finds a reduction in the subject's assessment is 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:

July 20, 2021



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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