



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

APPELLANT: Hong Wang  
DOCKET NO.: 19-06735.001-R-1  
PARCEL NO.: 10-05-403-009

The parties of record before the Property Tax Appeal Board are Hong Wang, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County, in Lake Zurich, 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:** \$14,260  
**IMPR.:** \$64,617  
**TOTAL:** \$78,877

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 vinyl siding and brick exterior construction with approximately 2,800 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include an unfinished full basement, central air conditioning and a two-car garage containing 504 square feet of building area. The property has an approximately 10,402 square foot site and is located in Round Lake, Fremont Township, Lake County.

As part of the appeal, the appellant submitted an unsigned, unsworn typed statement: "property currently vacant and declared uninhabitable by Round Lake since August 2016. Permits applied

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<sup>1</sup> While the appellant's appraiser reported a dwelling size of 2,788 square feet of living area, both the appellant in Section III and the assessing officials reported a dwelling size of 2,800 square feet of living area. Having examined the evidence, the Board finds the assessing officials submitted a more detailed property sketch as part of the property record card to support the dwelling size calculation.

for work to be completed." In support of this assertion, the appellant provided a photocopy of a Legal Notice issued on August 25, 2016 by the Round Lake Building and Zoning Department indicating the subject property was declared unsafe for human occupancy due to mold and possible electric hazard in basement; unsafe conditions. Also submitted were copies of three Building Permits from the Village of Round Lake, one of which "expires 12/31/2018" for interior basement demolition due to mold; one of which expires 9/18/19 and a third which expires 3/18/20. The appellant's Residential Appeal was postmarked to the Property Tax Appeal Board on April 22, 2020.

As the only basis for this Residential Appeal petition in Section 2d, the appellant contends overvaluation. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$166,000 as of July 22, 2018. The appraisal was prepared by Raymond A. Anderson, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to determine the market value of the subject property for a tax appeal.

The subject property was identified as owner occupied with the owner of record being Zou Ming and the intended user of the appraisal being the appellant Hong Wang. As part of the report at the time of inspection depicted as July 22, 2018, Anderson described the subject dwelling as in fair to average condition with no required repairs; the utilities and mechanicals were on and operational at that time. Additionally, as part of the report's Photograph Addendum, Anderson included ten photographs which are each labeled "diferred [*sic*] maintenance." In the General Text Addendum of the report, he indicated that the subject has a "significant amount of diferred [*sic*] maintenance." The appraiser assigned a below average condition rating to the subject.

Using the sales comparison approach to value, the appraiser analyzed four comparable sales located within .23 of a mile from the subject. The parcels range in size from 10,000 to 14,035 square feet of land area and are improved with "traditional" dwellings of average quality construction that range in size from 2,016 to 4,074 square feet of living area. The homes are each 14 years old have unfinished basements, central air conditioning and a two-car garage. Anderson reported that each of the five sales were either "short" or "REO" sales. The sales occurred from April 2017 to March 2018 for prices ranging from \$192,000 to \$230,000 or from \$55.84 to \$102.18 per square foot of living area, including land.

The appraiser adjusted each of the comparables for terms of sale and for differences such as location, site size, condition, dwelling size, bathroom count and functional utility. This resulted in adjusted prices of the comparables ranging from \$165,560 to \$187,389. Anderson described the subject as having "below average" condition as compared to the comparables each with "average" condition resulting in \$15,000 downward adjustments to each property. Additionally, Anderson described the subject as having "fair" functional utility and each of the comparables as having "average" functional utility resulting in \$15,000 downward adjustments to each of the four comparables "due to the subject condition and differed [*sic*] maintenance" according to the statement in the Addendum. After his analysis of all pertinent facts related to the subject and comparable sales, the appraiser arrived at an opinion of market value for the subject of \$166,000 as of July 22, 2018 having given most weight to comparable sale #1 which was described as at the lower end of the adjusted sales range "due to the subject's condition."

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$55,328 reflective of the appraised value, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,877. The subject's assessment reflects a market value of \$239,821 or \$85.65 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review requested that notice be taken of the sale dates contained within the appraisal report as compared to the sales provided by the board of review which are asserted to be more similar in dwelling size than those presented by the appellant. Furthermore, the board of review argued that the subject's condition was deemed to be in fair to average condition at the time of inspection by Anderson with no required repairs which contradicts the appellant's documentation and assertion that the property was uninhabitable since August 2016.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located in the subject's Lakewood Grove neighborhood and within the same neighborhood code assigned by the assessing officials to the subject. The parcels range in size from 10,500 to 15,680 square feet of land area and are improved with two story dwellings of vinyl siding or vinyl siding and brick exterior construction. The dwellings were built between 2003 and 2005 and range in size from 2,760 to 2,998 square feet of living area. Each dwelling has an unfinished basement, central air conditioning and a garage ranging in size from 504 to 704 square feet of building area. Three of the dwellings each have a fireplace. The comparables sold from February 2018 to August 2019 for prices ranging from \$212,500 to \$257,000 or from \$75.89 to \$88.60 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

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

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board gave less weight to the appellant's appraiser's opinion of value for the subject property due to a series of errors and omissions throughout the report which call into question the credibility of the report which include conflicting statements with respect to the subject's condition and made extraordinary adjustments for both condition and functional utility with minimal support in the record. The Board will, however, consider examining the raw comparable sales data contained in the appraisal report. Given the dates of sales from 2017 and 2018 along with the

fact the sales used by Anderson were short and REO sales, the Board has given reduced weight to each of the comparable sales contained in the appellant's appraisal report.

The Board finds the best evidence of market value to be the board of review comparable sales which are each similar to the subject in location, design, exterior construction, age, dwelling size and/or features. The board of review comparables sold from February 2018 to August 2019 for prices ranging from \$212,500 to \$257,000 or from \$75.89 to \$88.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$239,821 or \$85.65 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified. The Board has given no substantive consideration to the purported uninhabitable nature of the subject property in 2016 as there is no evidence in the record to support that was still in existence as of the assessment date of January 1, 2019.

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:

May 17, 2022



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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