



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

APPELLANT: Rui He
DOCKET NO.: 19-07619.001-R-1
PARCEL NO.: 15-33-216-019

The parties of record before the Property Tax Appeal Board are Rui He, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$30,000
IMPR.: \$139,116
TOTAL: \$169,116

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 wood siding exterior construction with 2,814 square feet of living area. The dwelling was constructed in 1987 and is approximately 32 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 7,920 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code assigned to the subject and from .27 to .35 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction. The dwellings range in age from 39 to 41 years old and range in size from 2,444 to 2,911 square feet of living area. Each comparable has a full unfinished basement,

central air conditioning and either a 420 or a 460 square foot garage. Comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$113,537 to \$134,732 or from \$46.28 to \$46.64 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$130,851 or \$46.50 per square foot of living area.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,116. The subject property has an improvement assessment of \$139,116 or \$49.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two sets of information on a total of seven equity comparables, once duplicates are eliminated from consideration; for ease of reference, the Board has renumbered the second set of comparables as #6 and #7, respectively. The comparables are located in the same neighborhood code assigned to the subject and from .12 to .22 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction. The dwellings were built from 1985 to 1987 with comparable #2 having an effective date of construction of 1988. The homes range in size from 2,814 to 3,078 square feet of living area. Each comparable has a full or partial basement, three of which have finished area. Features include central air conditioning and either a 400 or a 462 square foot garage. Five of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$138,818 to \$155,625 or from \$49.33 to \$54.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 which are each smaller than the subject dwelling and when compared to the other more similar comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review comparables which are each similar to the subject in location, age, dwelling size, foundation and several features. These comparables had improvement assessments that ranged from \$134,732 to \$155,625 or from \$46.28 to \$54.78 per square foot of living area. The subject's improvement assessment of \$139,116 or \$49.44 per square foot of living area falls within the range established by the best comparables in this record and appears

to be particularly well-supported given the subject's finished basement area. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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: July 19, 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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