



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

APPELLANT: Xuemin Wu  
DOCKET NO.: 19-07629.001-R-1  
PARCEL NO.: 15-30-205-001

The parties of record before the Property Tax Appeal Board are Xuemin Wu, 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:** \$34,882  
**IMPR.:** \$125,105  
**TOTAL:** \$159,987

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 is improved with a two-story dwelling of brick and wood siding exterior construction with 2,465 square feet of living area. The dwelling was constructed in 1990 and is approximately 29 years old. Features of the home include a partial basement finished with a 1,000 square foot recreation room, central air conditioning, one fireplace and an attached garage with 580 square feet of building area. The property has a site with approximately 52,910 square feet of land area and is located in Long Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of wood siding of brick exterior construction ranging in size from 2,644 to 3,425 square feet of living area. The dwellings are 31 years old. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces,

and an attached garage ranging in size from 630 to 875 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within .19 of one mile from the subject property. The improvement assessments on these properties range from \$129,330 to \$158,308 or from \$44.43 to \$48.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$115,670.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,987. The subject property has an improvement assessment of \$125,105 or \$50.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a uniformity grid analysis containing information on five equity comparables with comparables #1 through #4 being the same comparables as submitted by the appellant. Board of review comparable #5 is improved with a two-story dwelling of brick exterior construction with 3,648 square feet of living area. The dwelling was built in 1988. The comparable has a full walk-out basement finished with a 936 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 888 square feet of building area. The comparable has the same assessment neighborhood code as the subject property and is located approximately .04 of one mile from the subject property. The comparable has an improvement assessment of \$183,607 or \$50.33 per square foot of living area.

The board of review provided a statement explaining that the comparables provided by the appellant and the board of review are the five smallest comparables in the neighborhood. It also contends that smaller houses have a higher price per square foot and that it stands to reason that the subject being the smallest house in the neighborhood would have the highest assessment per square foot. The board of review also stated the subject dwelling has 1,000 square feet of finished basement area and only the board of review comparable has finished basement area. The board of review requested no change in the assessment.

### **Conclusion of Law**

The appellant 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 record contains five comparables submitted by the parties, with four being common comparables, to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject in age and style. However, each comparable is improved with a larger home than the subject dwelling and only one comparable has finished basement area similar to the subject property. These comparables have improvement assessments that range from \$129,330 to \$183,607 or from \$40.43 to \$50.33 per square foot of living area. The subject's improvement assessment of \$125,105 or \$50.75 per

square foot of living area is below the overall range but above the range on a per square foot basis established by the comparables in this record. The Board finds that the subject's higher per square foot improvement assessment is justified based on economies of scale in that all other things being equal a smaller dwelling will have a higher per unit cost in relation to a larger dwelling. Additionally, the subject's higher improvement assessment on a per square foot basis is supported due in part to the home's finished basement area whereas four comparables have unfinished basements. 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:

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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