



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

APPELLANT: Weihua Zhang
DOCKET NO.: 19-08559.001-R-1
PARCEL NO.: 15-21-209-003

The parties of record before the Property Tax Appeal Board are Weihua Zhang, the appellant(s), 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: \$42,433
IMPR.: \$144,984
TOTAL: \$187,417

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 wood siding exterior construction with 3,001 square feet of living area. The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include a partial basement with a 651 square foot recreation room, central air conditioning, one fireplace, and an attached garage with 690 square feet of building area. The property has a site with approximately 11,330 square feet of land area and is located in Buffalo 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 exterior construction that have either 3,152 or 3,243 square feet of living area. Each dwelling is 23 years old with a full unfinished basement, central air conditioning, 2½ or 3 bathrooms, and an attached garage with

506 square feet of building area. Two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .07 to .29 of one mile from the subject property. The comparables have improvement assessments ranging from \$145,164 to \$149,329 or from \$45.43 to \$46.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$137,751.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,417. The subject property has an improvement assessment of \$144,984 or \$48.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of wood siding exterior construction that range in size from 3,001 to 3,414 square feet of living area. The dwellings were constructed in 1996 and 1997. Each comparable has a full basement with four having recreation rooms that range in size from 668 to 1,202 square feet, central air conditioning, and an attached garage ranging in size from 483 to 748 square feet of building area. Each comparable has two or three full bathrooms and three comparables have one or two half-bathrooms. Three comparables have one fireplace. Board of review comparable #3 has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .03 to .53 of one mile from the subject property. The comparables have improvement assessments ranging from \$151,308 or from \$166,970 or from \$48.65 to \$50.42 per square foot of living area.

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 parties submitted information on nine comparables to support their respective positions. The subject property has a higher improvement assessment than the appellant's comparables on a per square foot of living area basis, which is justified because the subject dwelling has superior features in relation to each of the appellant's comparables in finished basement area, having an additional half-bathroom or full bathroom, and having a larger garage than each comparable. Additionally, the subject has one fireplace whereas two of the appellant's comparables have no fireplace. The Board gives less weight to board of review comparables #1 and #2 as each is approximately 14% larger than the subject property. The Board finds the board of review comparables #3 through #5 have varying degrees of similarity to the subject property with two comparables being superior to the subject in finished basement area; one comparables being superior to the subject with an inground swimming pool, and two comparables being inferior to the subject in garage area. The board of review comparables #3 through #5 have improvement

assessments that range from \$151,308 to \$154,462 or from \$48.65 to \$50.42 per square foot of living area. The subject's improvement assessment of \$144,984 or \$48.31 per square foot of living area falls below the range established by the best comparables submitted by the board of review and demonstrate the subject dwelling is not being inequitably assessed. 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: 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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