



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

APPELLANT: Fang Fang Zhan
DOCKET NO.: 20-01012.001-R-1
PARCEL NO.: 16-16-207-016

The parties of record before the Property Tax Appeal Board are Fang Fang Zhan, 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: \$49,569
IMPR.: \$97,769
TOTAL: \$147,338

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 2020 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 one-story dwelling of wood siding exterior with 2,958 square feet of living area. The dwelling was constructed in 1960 and is approximately 60 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and a 575 square foot attached garage. The property has an approximate 11,625 square foot site and is located in Highland Park, West Deerfield 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 with the same neighborhood code and located within .39 of a mile from the subject. The properties are improved with one-story or two-story dwellings of brick exterior construction that range in size from 2,471 to 2,966 square feet of living area. The dwellings range in age from 54 to 56 years old. Each comparable has a concrete slab foundation, central air conditioning, and

an attached garage that ranges in size from 462 to 484 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$72,712 to \$85,663 or from \$28.88 to \$29.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$86,373 or \$29.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,338. The subject property has an improvement assessment of \$97,769 or \$33.05 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 with the same assessment neighborhood code as the subject property and located within .25 of a mile from the subject. The comparables are improved with one-story or two-story dwellings of brick, wood siding, or brick and wood siding exterior construction that range in size from 2,806 to 2,966 square feet of living area. The dwellings were built from 1960 to 1967 with comparable #1 having an effective built date of 1972. Three comparables each have a concrete slab or crawl space foundation, one comparable has a finished lower level, and one comparable has a basement with finished area. Each comparable has central air-conditioning and an attached garage that ranges in size from 462 to 550 square feet of building area. Three comparables each have one fireplace. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$98,414 to \$132,814 or from \$34.40 to \$47.16 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 regarding the improvement 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 improvement assessment is not warranted.

The parties submitted a total of nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 as well as the board of review comparables due to their dissimilar two-story designs, unlike the subject's one-story design; inground swimming pool, not a feature of the subject; or basement foundations, in contrast to the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 which are similar to the subject in location, design, age, foundation, and most features, except each comparable is a smaller dwelling than the subject. These comparables have improvement assessments ranging from \$72,712 to \$73,955 or from \$29.24 to \$29.43 per square foot of living area. The subject's improvement assessment of \$97,769 or \$33.05 falls above the range established by the best comparables in the record. However, the subject's improvement

assessment appears logical considering its dwelling size is at least 17% larger than each of the best comparables in the record. In addition, the subject has a larger garage than each of the best comparables and a fireplace that two of the best comparables lack. Based on the evidence in this record and after considering necessary adjustments to the best comparables for differences from the subject such as dwelling size and/or other features, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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: October 18, 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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