



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

APPELLANT: Jinlong Huang
DOCKET NO.: 20-02371.001-R-1
PARCEL NO.: 14-17-203-040

The parties of record before the Property Tax Appeal Board are Jinlong Huang, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 **A Reduction** 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: \$22,294
IMPR.: \$51,568
TOTAL: \$73,862

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 is improved with a one-story dwelling of wood siding exterior construction containing 1,760 square feet of living area. The dwelling was built in 1943 with a reported 1982 effective year.¹ Features of the home include central air conditioning and a fireplace. The property has a 12,824 square foot site located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,598 to 1,764 square feet of living area. The homes were built from 1936 to 1945. Each comparable has central air conditioning and a garage ranging in size from 384 to 552

¹ The Board finds the best evidence of the age and effective age of the subject dwelling was found in the property record card presented by the board of review.

square feet of building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$25,121 to \$51,748 or from \$15.72 to \$29.34 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$47,020 or \$26.72 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 \$87,029. The subject has an improvement assessment of \$64,735 or \$36.78 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 1,568 to 2,023 square feet of living area. The homes were built from 1972 to 1991 with one comparable reported as having a 1982 effective year. Each comparable has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 483 to 696 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$66,327 to \$88,729 or from \$42.30 to \$44.47 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a rebuttal of the board of review's evidence, the appellant's attorney asserted that only the Above Ground Living Area (AGLA) should be considered and other non-livable areas not in the AGLA, such as "basements, garages, outdoor amenities, detached structures ..." should be accounted for but not included in the total assessment until after uniformity has been determined. Additionally, the appellant's attorney critiqued the submission of the board of review evidence highlighting the dissimilar features of their comparables, and requested the Board find in favor of the appellant's requested reduction pursuant to Section 1910.63(e) of the Illinois Administrative Code.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellants' counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1)).

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables which differ from the subject in age or

foundation type. The Board also gives reduced weight to the appellant's comparable #1 as its improvement assessment appears to be an outlier relative to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2 and #3. These comparables are similar to the subject in location, dwelling size, age, and features. These two comparables have improvement assessments of \$42,906 and \$51,748 or \$26.72 and \$29.34 per square foot of living area, respectively. The subject's improvement assessment of \$64,735 or \$36.78 per square foot of living area falls above the range established by the two best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: March 21, 2023



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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