



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

APPELLANT: Jinhe Li
DOCKET NO.: 20-02702.001-R-1
PARCEL NO.: 15-07-101-029

The parties of record before the Property Tax Appeal Board are Jinhe Li, 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: \$57,589
IMPR.: \$147,873
TOTAL: \$205,462

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 two-story dwelling of wood siding exterior construction with 3,899 square feet of living area. The dwelling was built in 1987 and is approximately 33 years old. Features of the home include a partial basement that is partially finished, central air conditioning, three fireplaces and an attached garage with 864 square feet of building area. The subject property also has an in-ground swimming pool. The property has a site with approximately 91,480 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 brick or wood siding exterior construction that range in size from 3,607 to 4,212 square feet of living area. The homes range in age from 28

to 34 years old. Each property has a full basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 594 to 932 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from .33 to .58 of one mile from the subject property. The comparables have improvement assessments ranging from \$127,866 to \$151,220 or from \$34.92 to \$35.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$138,122.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,462. The subject property has an improvement assessment of \$147,873 or \$37.93 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 one-story or two-story dwellings of brick exterior construction that range in size from 3,728 to 3,990 square feet of living area.¹ The dwellings were built from 1985 to 1991. Each home has a full or partial basement with four having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 864 to 1,110 square feet of building area. Comparable #2 has an in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .09 to .34 of one mile from the subject property. The comparables have improvement assessments ranging from \$145,299 to \$165,979 or from \$37.79 to \$41.60 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 equity comparables to support their respective positions. The comparables are similar to the subject in location, age, and dwelling size. The Board gives most weight to appellant's comparables #3 and #4 as well as board of review comparables #1, #4 and #5 as each comparable is similar to the subject in style and has finished basement area as does the subject property. However, none of these comparables has an in-ground swimming pool as does the subject property and each comparable has one or two fewer fireplaces than the subject dwelling, suggesting each would require an upward adjustment for these features. These comparables have improvement assessments that range from \$141,499 to \$156,159 or from \$35.53 to \$41.16 per square foot of living area. The subject's improvement assessment of \$147,873 or \$37.93 per square foot of living area falls within the range established by the best comparables in this record and well supported considering the suggested adjustments.

¹ Board of review comparable #3 is described as a one-story dwelling but the description of the home disclosed the home has a ground floor living area of 1,759 square feet and an above ground living area of 3,990 square feet of living area indicating the dwelling is a part one-story and part two-story dwelling.

Less weight is given the remaining comparables due to the lack of finished basement area or being a different style than the subject dwelling. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jinhe Li, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085