



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

APPELLANT: Ruiling Zhang
DOCKET NO.: 21-04010.001-R-1
PARCEL NO.: 11-28-413-025

The parties of record before the Property Tax Appeal Board are Ruiling Zhang, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$32,995
IMPR.: \$87,258
TOTAL: \$120,253

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 2021 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 townhouse of wood siding exterior construction containing 2,245 square feet of living area.¹ The dwelling was built in 2004. Features of the home include a slab foundation, central air conditioning, and an attached garage with 400 square feet of building area. The property is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story townhomes

¹ The appellant submitted a copy of a photograph depicting the property as being improved with a two-story townhouse. The board of review grid analysis indicated the subject property has a story height of 1, however, the subject dwelling is further described as having a ground floor living area of 1,123 square feet and an above ground living area of 2,245 square feet indicating the townhome is a two-story dwelling.

of frame construction that range in size from 2,034 to 2,166 square feet of living area. The dwellings were built from 1999 to 2003. Each comparable has central air conditioning, one fireplace and an attached garage with either 400 or 402 square feet of building area. The comparables are located from .53 to 1.02 miles from the subject property. The sales occurred from July 2019 to February 2021 for prices ranging from \$313,000 to \$332,000 or from \$153.28 to \$162.49 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$112,987.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,253. The subject's assessment reflects a market value of \$361,663 or \$161.10 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story townhomes that range in size from 2,067 to 2,245 square feet of living area.² The homes were built in 2001 or 2004. Three comparables have slab foundations and two comparables have unfinished full basements. Each comparable has central air conditioning and an attached garage with either 400 or 402 square feet of building area. Four comparables are located in the subject's neighborhood and within approximately .08 of a mile from the subject. Comparable #2 is located in a different neighborhood than the subject and approximately .56 of a mile from the subject property. These properties sold from November 2020 to December 2021 for prices ranging from \$360,000 to \$395,000 or from \$165.70 to \$175.95 per square foot of living area, including land.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales to support their respective positions. The Board gives less weight to appellant's comparable sales #1 and #3 as these properties sold in August 2019 and July 2019, respectively, not as proximate in time to the assessment date as the best comparables. The Board gives less weight to appellant's comparable #2 due to its more distant location from the subject property than the remaining comparables in this record. The Board gives less weight to board of review comparables #4 and #5 as each has a basement which is superior to and unlike the subject's slab foundation. The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. These

² The board of review grid analysis indicated that comparables #1, #3, #4 and #5 have a story height of 1, however, the comparables are further described as having ground floor living areas of 1,123 or 1,034 square feet and above ground living areas of 2,245 or 2,067 square feet indicating the townhomes are two-story dwellings.

properties are improved with homes similar to the subject dwelling in size and features. Additionally, two of these comparables are located in the same neighborhood as the subject property. These most similar comparables sold for prices ranging from \$360,000 to \$372,000 or from \$165.70 to \$174.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,663 or \$161.10 per square foot of living area, including land, which is within the overall price range but slightly below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence 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:

December 19, 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

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

APPELLANT

Ruiling Zhang, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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