



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

APPELLANT: Yonggang Feng
DOCKET NO.: 21-04659.001-R-1
PARCEL NO.: 11-33-209-015

The parties of record before the Property Tax Appeal Board are Yonggang Feng, 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: \$36,295
IMPR.: \$74,556
TOTAL: \$110,851

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 is improved with a two-story dwelling of wood siding exterior construction containing 1,734 square feet of living area. The dwelling was built in 2003. Features of the home include a full walk-out unfinished basement, central air conditioning, and an attached garage with 400 square feet of building area. The property is in Vernon Hills, Libertyville Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings of frame construction each with 1,734 square feet of living area. The homes were built in 2002 or 2003. Each comparable has an unfinished basement, central air conditioning, and a garage with 400 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located

from .07 to .20 miles from the subject property. These properties have improvement assessments ranging from \$67,285 to \$74,556 or from \$38.80 to \$43.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$71,632.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,851. The subject property has an improvement assessment of \$74,566 or \$43.00 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 each with 1,734 square feet of living area. The homes were built in 2002 or 2003. Each comparable has a full walk-out unfinished basement, central air conditioning, and an attached garage with 400 square feet of building area. One comparable also has one fireplace. These properties have the same assessment neighborhood code as the subject property and are located with .11 miles from the subject property. The comparables have improvement assessments of either \$74,556 or \$75,418 and \$43.00 or \$43.49 per square foot of living area. Board of review comparable #3 is the same property as appellant's comparable #4.

In its submission the board of review asserted the appellant's comparables do not have walk-out basements as does the subject property.

Conclusion of Law

The taxpayer 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 sixteen equity comparables to support their respective positions with one comparable being common to the parties. The comparables are similar to the subject in location, age, style, size and most features with the exception that all but one of the appellant's comparables did not have a walk-out basement, as does the subject property, and board of review comparable #1 has a fireplace, a feature the subject dwelling does not have. The Board finds the best evidence of assessment equity to be board of review comparables #2 through #5, which includes a common comparable submitted by the appellant, appellant's comparable #4. Each of these comparables has a walk-out basement like the subject property. These four comparables each has an improvement assessment of \$74,556 or \$43.00 per square foot of living area. The subject's improvement assessment of \$74,566 or \$43.00 per square foot of living area is equivalent to the assessment established by the best comparables in this record. Less weight is given the remaining comparables submitted by the appellant's as they do not have walk-out basements. Less weight is given board of review comparable #1 as this property has one fireplace, a feature the subject does not have. 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: October 17, 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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COUNTY

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