



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

APPELLANT: Daxue Wang
DOCKET NO.: 21-04864.001-R-1
PARCEL NO.: 11-28-304-010

The parties of record before the Property Tax Appeal Board are Daxue Wang, 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: \$50,539
IMPR.: \$132,810
TOTAL: \$183,349

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 dwelling of brick exterior construction¹ with 3,401 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement, central air conditioning, a fireplace and a 623 square foot garage. The property has a 10,012 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject and within .20 of a mile from the subject. The comparables consist of two-story dwellings of frame or brick and

¹ While the appellant reported the dwelling to be of brick and frame exterior construction, the Board finds the best descriptive data for the subject is drawn from the property record card supplied by the board of review indicating the dwelling is of all brick exterior construction. The appellant did not refute that assertion in any rebuttal filing.

frame exterior construction that were built in 2001. The dwellings range in size from 3,198 to 3,854 square feet of living area and have unfinished basements as reported by the appellant. Each comparable has central air conditioning and a garage ranging in size from 430 to 643 square feet of building area. Nine of the comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$78,169 to \$146,567 or from \$23.33 to \$38.10 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$126,823 or \$37.29 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 \$183,349. The subject property has an improvement assessment of \$132,810 or \$39.05 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 located in the same assessment neighborhood code as the subject and within .10 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built in 2001. The dwellings contain either 3,311 or 3,351 square feet of living area, with a basement, central air conditioning, a fireplace and a 623 square foot garage. The comparables have improvement assessments ranging from \$129,471 to \$130,880 or from \$39.06 to \$39.19 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 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 a total of seventeen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which differ from the subject's all brick exterior construction type and are mostly larger in dwelling size than the subject, which would typically result in a lower per-square-foot improvement assessment due to the principles of the economies of scale.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, age, exterior all brick construction and are very similar to the subject in dwelling size. These comparables have improvement assessments that range from \$129,471 to \$130,880 or from \$39.06 to \$39.19 per square foot of living area. The subject's improvement assessment of \$132,810 or \$39.05 per square foot of living area falls above the range established by the best comparables in this record in terms of overall value and

barely below the range on a square-foot basis. Based on this record and after considering the principles of the economies of scale along with Z xcappropriate adjustments to the best comparables for differences when compared to the subject, 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:

November 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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COUNTY

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