



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

APPELLANT: Ting Zhuang  
DOCKET NO.: 22-01453.001-R-1  
PARCEL NO.: 15-06-418-053

The parties of record before the Property Tax Appeal Board are Ting Zhuang, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:** \$34,987  
**IMPR.:** \$59,493  
**TOTAL:** \$94,480

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 2022 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 frame exterior construction with 1,598 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, and a 462 square foot garage. The property has a 2,814 square foot site located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales in the same assessment neighborhood code and located between 0.03 and 0.06 of a mile from the subject property. The comparables have sites that range in size from 2,512 to 3,516 square feet of land area. The properties are improved with two-story dwellings of frame exterior construction with either 1,598 or 1,651 square feet of living area that were built in 1996. Each comparable has central air conditioning, one having a fireplace, full basements with three having finished area, and a garage with either 420 or 462 square feet of building area. The sales occurred between February 2020 and November 2021 for prices ranging from \$270,000 to \$305,000 or from \$168.96 to \$190.86 per

square foot of living area, including land.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,480. The subject's assessment reflects a market value of \$283,468 or \$177.39 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable properties sharing the same assessment neighborhood code and located between 0.03 and 0.06 of a mile from the subject property. The board of review's comparables, which are the same four properties as the appellant's comparables, have sites that range in size from 2,512 to 3,516 square feet of land area. The properties are improved with two-story dwellings of frame exterior construction that have either 1,598 or 1,651 square feet of living area that were built in 1996. Each comparable has central air conditioning, one having a fireplace, full basements with three having finished area, and a garage containing either 420 or 462 square feet of building area. The sales occurred between February 2020 and November 2021 for prices ranging from \$270,000 to \$305,000 or from \$168.96 to \$190.86 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains a total of four comparable sales for the Board's consideration, with both parties offering the same comparable properties. The Board gives less weight to the appellant's comparable #1/board of review's comparable #4, which sold less proximate in time to the assessment date than the other comparables in this record. Although the appellant's comparable #2/board of review's comparable #3 are similar to the subject in some respects, the Board finds the best evidence of market value to be the appellant's comparables #3 and #4, which are the board of review's comparables #1 and #2, respectively. These comparables are identical to the subject in age, square feet of living area, basement size with similar amounts of finished area, and garage size. These two most similar comparables sold in October and November 2021 for

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<sup>1</sup> The appellant's grid sheet did not include any sales information for comparable #3, however the information was collected from the board of review's grid sheet which also contained the same property identified as comparable #2 and included the sale price information.

<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code 1910.50(C)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

\$305,500 and \$272,000 or \$190.86 and \$170.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$283,468 or \$177.39 per square foot of living area, land included, which is bracketed by the best comparable sales in terms of overall market value and on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

February 20, 2024



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

Ting Zhuang, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
40 Landover Parkway  
Suite 3  
Hawthorn Woods, IL 60047

COUNTY

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