



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

APPELLANT: Wen Kuang
DOCKET NO.: 22-01670.001-R-1
PARCEL NO.: 15-24-112-018

The parties of record before the Property Tax Appeal Board are Wen Kuang, 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: \$66,489
IMPR.: \$219,037
TOTAL: \$285,526

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 is improved with a two-story dwelling of brick and frame construction containing 3,724 square feet of living area. The dwelling was built in 2004. Features of the home include a full basement with 1,373 square feet of finished area, central air conditioning, three fireplaces, and an attached garage with 940 square feet of building area. The property has a 20,038 square foot site located in Lincolnshire, 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 twelve equity comparables improved with two-story dwellings of frame of brick and frame construction that range in size from 3,199 to 4,275 square feet of living area. The homes were built from 1991 to 2017. Each comparable has a basement with nine having from 638 to 1,471 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from

441 to 912 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .52 to .91 of a mile from the subject property. These comparables have improvement assessments ranging from \$151,980 to \$230,527 or from \$44.04 to \$59.06 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$196,888.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,526. The subject property has an improvement assessment of \$219,037 or \$58.82 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 with comparables #2 and #4 being the same properties as appellant's comparables #10 and #12, respectively. The comparables are improved with two-story dwellings of frame, brick, or brick and frame construction that range in size from 3,594 to 3,929 square feet of living area. The homes were built from 2010 to 2017. Each comparable has a basement with four having from 450 to 2,000 square feet of finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 714 to 908 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .71 to .88 of a mile from the subject. These properties have improvement assessments ranging from \$206,179 to \$231,408 or from \$57.34 to \$59.06 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 Board finds the best evidence of assessment equity to be appellant's comparables #3, #4, #6, #7, #8, and #10 as well as board of review comparables #2, #3, and #5, which includes a common property. The Board finds these comparables to be most similar to the subject dwelling in size and features with the exception each comparable has one or two less fireplaces than the subject which would suggest each property would require an upward adjustment to make them more equivalent to the subject property. Furthermore, appellant's comparables #3, #7, and #8, along with board of review comparables #3 and #5 have smaller garages than the subject which would indicate positive or upward adjustments to these comparables for this feature would be justified. Additionally, appellant's comparables #3, #4, #6, #7, and #8 are older than the subject dwelling indicating these would require an upward adjustment to make them more equivalent to the subject in age. Conversely, appellant's comparable #10/board of review comparable #2 is 10 years newer than the subject dwelling indicating a negative adjustment would be appropriate for age. These comparables have improvement assessments that range from \$151,980 to \$230,527 or from \$44.67 to \$59.06 per square foot of living area. The subject's improvement assessment of \$219,037 or \$58.82 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to

the comparables for differences from the subject. Less weight is given the remaining comparables due to differences from the subject dwelling in size, age, and/or basement finish. 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: 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

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