



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

APPELLANT: Aiping Huang
DOCKET NO.: 23-02271.001-R-1
PARCEL NO.: 14-14-202-008

The parties of record before the Property Tax Appeal Board are Aiping Huang, the appellant; 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: \$17,944
IMPR.: \$240,089
TOTAL: \$258,033

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 2023 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 split-level dwelling of brick exterior construction with 4,926 square feet of living area. The dwelling was built in 1986 and is approximately 37 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a garage with 1,040 square feet of building area. The property has an approximately 1.12-acre site¹ and is located in Hawthorn Woods, Elia 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 nine equity comparables located from 1.66 to 2.51 miles from the subject, none of which are located in the subject's assessment neighborhood. The comparables are improved with split-level or ranch style dwellings ranging in size from 4,304 to 5,033 square feet of living area. The homes range

¹ The appellant indicated in Section III of the appeal petition that the subject property consisted of two parcels, the second parcel ending #009 which is not under appeal and will not be considered in this appeal.

in age from 35 to 47 years old. The comparables each have a basement, with comparables #2 and #3 being described as walkouts and comparable #1 having basement finish. Each comparable has central air conditioning, from three to five fireplaces, and a garage that ranges in size from 875 to 2,349 square feet of building area. The comparables have improvement assessments ranging from \$184,252 to \$224,136 or from \$42.81 to \$44.53 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment for the subject of \$211,818 or \$43.00 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 \$258,033. The subject property has an improvement assessment of \$240,089 or \$48.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables from 0.43 of a mile to 3.84 miles from the subject, two of which are located in the subject's assessment neighborhood code. The comparables are improved with 1-story or split-level dwellings of frame or brick exterior construction ranging in size from 3,136 to 3,846 square feet of living area. The homes were built in either 1978 or 1987. Each comparable has a basement, one of which has finished area, central air conditioning, either one or three fireplaces, and a garage that ranges in size from 734 to 1,085 square feet of building area. The comparables have improvement assessments ranging from \$158,511 to \$200,962 or from \$50.55 to \$54.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted that the board of review comparables should not be used due to their smaller dwelling areas when compared to the subject. The appellant also referenced a list provided by the Ela Township Assessor and noted differences in the improvement assessment per square foot based on age and dwelling size. Finally, the appellant noted that "building cost and market value is not linear relationship with living area," with a 5,000 square foot house, all things similar, is less than a 3,000 square foot house.

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 parties submitted a total of seven suggested equity comparables. The Board finds none of the parties' comparables are truly similar to the subject due to significant differences from the subject in location, design, dwelling size, and/or other features. Nevertheless, the Board gives reduced weight to the appellant's comparables and board of review comparable #3 which are located less proximate to the subject being from 1.66 to 3.84 miles from the subject and, thus, less likely to reflect the market conditions in the subject's neighborhood.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #2 which are located most proximate to the subject in location but have varying degrees of similarity to the subject in features. These two comparables have improvement assessments of \$158,511 and \$177,675 or from \$50.55 and \$54.17 per square foot of living area, respectively. The subject's improvement assessment of \$240,089 or \$48.74 per square foot of living area falls above the two best comparables in this record on an overall improvement assessment basis and below on a per square foot basis. The subject's higher improvement assessment is logical considering its substantially larger dwelling size and superior features/amenities including, but not limited to, its significantly larger basement, when compared to the two best comparables. The subject's lower improvement assessment is also logical considering its larger dwelling size and the economies of scale. The Board finds accepted real estate valuation theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's lower per-square-foot value is reasonable given its larger dwelling size relative to the two best comparables. Based on this record and after considering the various adjustments to the two best comparables for the numerous differences from the subject that would be required for equivalency 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: _____

February 18, 2025



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

Aiping Huang
8 Hillcrest Dr
Hawthorn Woods, IL 60047

COUNTY

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