



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

APPELLANT: Yanqun Zhao  
DOCKET NO.: 24-02782.001-R-1  
PARCEL NO.: 07-07-312-005

The parties of record before the Property Tax Appeal Board are Yanqun Zhao, 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:** \$29,355  
**IMPR.:** \$128,614  
**TOTAL:** \$157,969

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 2024 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 wood siding exterior construction with 3,521 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 696 square foot garage. The property has a 13,690 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on four equity comparables located in the same neighborhood code and within .26 of a mile from the subject.

The parcels range in size from 8,530 to 11,040 square feet of land area and have land assessments ranging from \$18,296 to \$23,678 or \$2.14 per square foot of land area. Based on

this evidence, the appellant requested a reduced land assessment of \$23,000 or \$1.68 per square foot of land area.

Each of the appellant's comparable parcels are improved with a two-story dwelling of wood siding exterior construction that is 20 years old. The homes range in size from 3,737 to 3,947 square feet of living area. Each comparable has a basement, with comparable #1 having finished area, central air conditioning, and a garage ranging in size from 420 to 684 square feet of building area. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$130,908 to \$140,957 or from \$35.03 to \$35.74 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$117,217 or \$33.29 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 \$157,969. The subject property has a land assessment of \$29,355 or \$2.14 per square foot of land area and an improvement assessment of \$128,614 or \$36.53 per square foot of living area.

The board of review submitted a two-page memorandum prepared by the Warren Township Assessor's Office noting that the land assessments of each of the appellant's comparables are \$2.14 per square foot of land area, which is identical to the land assessment of the subject. The assessor also noted differences in dwelling size, basement size, fireplace amenity, and/or garage size when compared to the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood code, one on the same street, and all of the comparables being within .1 of a mile from the subject.

The parcels range in size from 10,729 to 11,552 square feet of land area and have land assessments ranging from \$23,007 to \$24,775 or \$2.14 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Each of the board of review's comparable parcels are improved with a two-story dwelling of wood siding exterior construction that is 20 years old. The homes contain either 3,470 or 3,521 square feet of living area. Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage of either 696 or 716 square feet of building area. The comparables have improvement assessments ranging from \$130,012 to \$131,510 or from \$37.19 to \$37.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity concerning both the land and improvement assessments as the bases 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 eight equity comparables with both land and improvement assessment data.

As to the land assessment, the eight comparable parcels range in size from 8,530 to 11,552 square feet of land area. However, all eight parcels reflect a land assessment of \$2.14 per square foot of land area, which is identical to the land assessment of the subject parcel containing 13,691 square feet. Despite its larger size, the subject parcel has a land assessment of \$2.14 per square foot of land area. Based on this evidence, the Board finds no change in the subject's land assessment is warranted as each parcel in the area has an identical per-square-foot land assessment.

For the improvement, of the eight comparables presented by the parties, the Board has given reduced weight to appellant's comparable #1, due to its 12% larger dwelling size when compared to the subject and its finished basement area, which is not a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with the board of review comparables, which are each identical to the subject in age, exterior construction, story height, foundation type and very similar in location, when compared to the subject. The comparables vary in dwelling size, basement size, fireplace amenity/count and/or garage size when compared to the subject. These seven comparables have improvement assessments ranging from \$130,012 to \$135,815 or from \$35.03 to \$37.47 per square foot of living area. The subject's improvement assessment of \$128,614 or \$36.53 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences from the subject dwelling, 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 improvement 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: January 20, 2026



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

Yanqun Zhao  
18871 Highfield Drive West  
Lake Villa, IL 60046

COUNTY

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