FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Yuxing Tian
DOCKET NO.: 25-00214.001-R-1
PARCEL NO.: 14-33-302-029

The parties of record before the Property Tax Appeal Board are Yuxing Tian, 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:	$55,234
IMPR.:	$212,035
TOTAL:	$267,269

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 2025 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 2-story dwelling of frame exterior construction with 3,488 square feet of living area. The dwelling was constructed in 1995 and is approximately 30 years old. Features of the home include a basement, central air conditioning, and a 705 square foot garage. The property has a 54,356 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located from 0.28 to 0.92 of a mile from the subject, three of which are within the same assessment neighborhood code as the subject. The parcels range in size from 34,232 to 49,548 square feet of land area and are improved with 2-story homes ranging in size from 3,510 to 3,706 square feet of living area. The homes are from 38 to 45 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 638 to 992 square feet of building area. The comparables have land assessments ranging from $40,094 to $53,358 or from $1.08 to $1.31 per square foot of land area and have improvement assessments ranging from $198,231 to $209,246 or from $55.65 to $57.52 per square foot of living area. The comparables are reported to have sold from January 1994 to August 2022 for prices ranging from $246,666 to $875,000 or from $66.56 to $243.06 per square foot of living area, including land. 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 $267,269. The subject has a land assessment of $55,234 or $1.02 per square foot of land area and an improvement assessment of $212,035 or $60.79 per square foot of living area. The subject's assessment reflects a market value of $801,887 or $229.90 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on seven comparables located within the same assessment neighborhood code as the subject and from 0.29 of a mile to 1.03 miles from the subject. The parcels range in size from 36,584 to 61,729 square feet of land area and are improved with 2-story homes ranging in size from 3,222 to 3,790 square feet of living area. The dwellings were built from 1978 to 1994. Each home has a basement, central air conditioning, and a garage ranging in size from 648 to 870 square feet of building area. The comparables have land assessments ranging from $42,849 to $58,114 or from $0.94 to $1.17 per square foot of land area and improvement assessments ranging from $197,350 to $234,508 or from $60.04 to $62.85 per square foot of living area. Four comparables sold from June 2022 to August 2025 for prices ranging from $875,000 to $1,295,000 or from $250.87 to $346.81 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 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 for assessment inequity is not warranted.

The record contains a total of eleven equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparable #4, which are much smaller sites than the subject than the other comparables in this record. The Board also gives less weight to the board of review's comparable #2, which is located more than one mile from the subject.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #4 and the board of review's comparables #1, #3, #5, #6, and #7, which are more similar to the subject in site size and location. These comparables have land assessments ranging from $49,313 to $58,114 or from $0.94 to $1.17 per square foot of land area. The subject's land assessment of $55,234 or $1.02 per square foot of land area falls within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not warranted.

With regard to improvement assessment equity, the Board gives less weight to the board of review's comparable #2, which is located more than one mile from the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables and the board of review's comparables #1 and #3 through #7, which are more similar to the subject in dwelling size, location, and most features, although these comparables vary in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from $197,350 to $234,508 or from $55.65 to $62.85 per square foot of living area. The subject's improvement assessment of $212,035 or $60.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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 improvement assessment is not warranted.

The appellant also 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 for overvaluation is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #7, which sold from 1994 to 2022, less proximate in time to the January 1, 2025 assessment date than the other sales in this record and are less likely to be indicative of market value as of January 1, 2025. The Board finds the best evidence of market value to be the board of review's comparables #4, #5, and #6, which sold more proximate in time to the assessment date and are similar to the subject in location, dwelling size, and some features, although these comparables vary in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from $875,000 to $1,295,000 or from $271.57 to $346.81 per square foot of living area, including land. The subject's assessment reflects a market value of $801,887 or $229.90 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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 for overvaluation 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: __________ __________

C E R T I F I C A T I O N

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: July 21, 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

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