FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Xin Huang
DOCKET NO.: 25-01838.001-R-1
PARCEL NO.: 15-23-208-003

The parties of record before the Property Tax Appeal Board are Xin 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 ***A Reduction*** 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:	$81,892
IMPR.:	$322,931
TOTAL:	$404,823

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 two-story dwelling of brick exterior construction with 4,821 square feet of living area. The dwelling was constructed in 2007 and is 18 years old. Features of the home include a basement, central air conditioning, five fireplaces, and a 744 square foot garage. The property has a 20,473 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .47 of a mile of the subject. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 4,787 to 5,480 square feet of living area. The homes range in age from 17 to 22 years old. Each dwelling has a basement, central air conditioning, one to three fireplaces, and a garage ranging from 682 to 1,058 square feet of building area. The parcels range in size from 20,473 to

21,780 square feet of land area. The comparables have land assessments ranging from $58,063 to $86,267 or from $2.84 to $4.03 per square foot of land area. The comparables have improvement assessments ranging from $158,988 to $276,762 or from $33.21 to $54.85 per square foot of living area. The appellant also submitted a brief containing an assessment grid analysis containing 31 additional comparables and contending that the subject is overassessed.[1] Based on this evidence, the appellant requested a reduced land assessment of $81,892 or $4.00 per square foot of land area and a reduced improvement assessment of $322,931 or $66.98 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 $461,655. The subject property has a land assessment of $85,389 or $4.17 per square foot of land area and an improvement assessment of $376,266 or $78.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the subject's assessment neighborhood and within .55 of a mile of the subject. The comparables consist of two-story dwellings of frame exterior construction containing 3,234 or 4,532 square feet of living area. The homes were built in 2022 and 2024. Each dwelling has a full basement, central air conditioning, and a garage containing 688 or 1,220 square feet of building area. The parcels each contain 19,602 square feet of land area. The comparables have land assessments of $44,822 and 50,828 or $2.29 and $2.59 per square foot of land area. The comparables have improvement assessments of $292,305 and $410,587 or $90.38 and $90.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board finds the parties' comparables are similar to the subject in location and site size. The comparables have land assessments ranging from $44,822 to $86,267 or from $2.29 to $4.03 per square foot of land area. The subject's land assessment of $85,389 or $4.17 per square foot of land area falls within the range established by the best comparables in this record overall and slightly above the range

[1] The appellant's brief contained a grid analysis containing the same four comparables as well as 31 additional comparables. The Board finds these comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's Standing Order No. 2, the 31 additional comparable properties submitted by the appellant will receive no weight in the Board's analysis.

on a per-square-foot basis. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is justified.

With respect to the improvement assessment, the Board gives less weight to the comparables submitted by the board of review, which differ from the subject in age and/or dwelling size. The Board finds that the comparables presented by the appellant are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from $158,988 to $276,762 or from $33.21 to $54.85 per square foot of living area. The subject’s improvement assessment of $376,266 or $78.05 is above the range established by the best comparables in this record. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: November 17, 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 9-215 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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