



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

APPELLANT: Sunny Shi  
DOCKET NO.: 19-02979.001-R-1  
PARCEL NO.: 15-21-202-002

The parties of record before the Property Tax Appeal Board are Sunny Shi, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$30,461  
**IMPR.:** \$272,694  
**TOTAL:** \$303,155

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 2019 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 5,069 square feet of living area. The dwelling was constructed in 2017. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 780 square foot garage. The property has a 20,038 square foot site and is located in Prairieview, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .26 of a mile to 2.32 miles from the subject property. The comparables have sites that range in size from 11,370 to 69,260 square feet of land area. The comparables are improved with a tri-level dwelling and three, two-story dwellings of wood siding, brick, Dryvit or wood siding and brick exterior construction ranging in size from 4,004 to 6,304 square feet of living area. The dwellings were

built from 1949 to 2006. Comparables #2, #3 and #4 each have a reported effective age of 1989. One comparable has a finished lower level and three comparables each have a full basement, one of which has finished area.<sup>1</sup> Each comparable has central air conditioning, a fireplace and a garage that ranges in size from 550 to 1,282 square feet of building area. The properties sold from April 2017 to October 2019 for prices ranging from \$525,000 to \$935,000 or from \$115.66 to \$148.60 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$260,641, which would reflect a market value of \$782,001 or \$154.27 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$303,155. The subject's assessment reflects a market value of \$921,724 or \$181.84 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 1.81 to 1.92 miles from the subject property. The comparables have sites that range in size from 18,295 to 33,541 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,594 to 4,729 square feet of living area. The dwellings were built from 2007 to 2018. Each comparable has a full basement, two of which have finished area. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 672 to 876 square feet of building area. The properties sold from March 2018 to June 2019 for prices ranging from \$1,049,000 to \$1,235,000 or from \$221.82 to \$292.15 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 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 is not warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to significant differences in location, age, dwelling size and/or design. Nevertheless, the Board gives less weight to appellant's comparables #2, #3 and #4 due to their considerably older ages when compared to the subject dwelling. Furthermore, appellant's comparable #2 is a dissimilar tri-level design when compared to the subject's two-story design and appellant's comparable #4 has a sale date of 2017, which is dated and less likely to be indicative of the subject's market value

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<sup>1</sup> The appellant provided the listing sheet associated with the sale of his comparable #4, which disclosed that the dwelling has basement finish and was rehabbed in 2004.

as of the January 1, 2019 assessment date. The parties' remaining comparables have varying degrees of similarity when compared to the subject. These comparables sold from March 2018 to June 2019 for prices ranging from \$935,000 to \$1,235,000 or from \$148.32 to \$292.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$921,724 or \$181.84 per square foot of living area, including land, which falls below the overall market value range established by the best comparable sales in the record but within the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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