



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

APPELLANT: Belinda Deng  
DOCKET NO.: 19-04287.001-R-2  
PARCEL NO.: 15-30-109-003

The parties of record before the Property Tax Appeal Board are Belinda Deng, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$62,667  
**IMPR.:** \$429,502  
**TOTAL:** \$492,169

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 and stone exterior construction with 6,393 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 3,205 square foot garage. The property has a 141,134 square foot site and is located in Long Grove, 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 0.96 of a mile to 1.66 miles from the subject property. The comparables have sites that range in size from 48,667 to 130,680 square feet of land area and are improved with two-story dwellings of brick, frame or brick and frame exterior construction that range in size from 5,186 to 7,163 square feet of living area. The dwellings were built from 1991 to 2005. Each comparable has a basement with

finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 667 to 1,228 square feet of building area. Comparable #3 also features an inground swimming pool. The properties sold from April 2018 to July 2019 for prices ranging from \$659,000 to \$1,315,000 or from \$121.61 to \$183.58 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$300,441 which reflects a market value of \$901,413 or \$141.00 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The appellant's grid analysis reported the sold in February 2017 for a price of \$1,500,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$492,169. The subject's assessment reflects a market value of \$1,496,409 or \$234.07 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, two of which are located in Long Grove. The comparables have sites that range in size from 47,750 to 84,940 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 5,747 to 7,368 square feet of living area. The homes were built from 1994 to 2006. Each comparable has a basement, two with finished area, central air conditioning, three or five fireplaces and a garage ranging in size from 1,144 to 1,210 square feet of building area. The properties sold from March 2018 to March 2019 for prices ranging from \$1,285,000 to \$1,860,000 or from \$221.67 to \$256.66 per square foot of living area, land included.

The board of review also submitted a copy of the Multiple Listing Service sheet on the February 2017 sale of the subject property which sold for \$1,500,000. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 due to dissimilar dwelling size, smaller garage size and/or presence of an inground swimming pool which the subject property lacks. The Board gives reduced weight to the board of review comparable #3 which has a Kildeer address compared to the subject's location in Long Grove.

The Board finds the best evidence of market value to be the remaining comparables which are generally similar to the subject in age, dwelling size and some features but where each has a

smaller site size and smaller garage size when compared to the subject. These comparables sold from March 2018 to March 2019 for prices ranging from \$1,285,000 to \$1,475,000 or from \$183.58 to \$256.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,496,409 or \$234.07 per square foot of living area, including land, which falls above the range on an overall basis and within the range on a per square foot basis as established by the best comparable sales in this record. Given the subject's larger site size and larger garage size when compared to the best comparables, an overall value above the range appears to be justified. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

Furthermore, the subject's 2017 sale price of \$1,500,000 supports its current assessment.

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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COUNTY

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