



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

APPELLANT: Jinlong Huang
DOCKET NO.: 19-05199.001-R-1
PARCEL NO.: 14-14-202-008

The parties of record before the Property Tax Appeal Board are Jinlong Huang, 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: \$ 16,997
IMPR.: \$206,615
TOTAL: \$223,612

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 split-level single-family dwelling of brick and wood siding exterior construction with 4,926 square feet of living area. The dwelling was constructed in 1986. Features of the home include a lower level, central air conditioning, two fireplaces and a 1,040 square foot garage. The property¹ has a combined 48,775 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief and information on four comparable sales. In the brief, the appellant notes that two of the comparables are located in the same assessment neighborhood code as the subject and each of the comparables are located in Hawthorn Woods. The appellant further

¹ The board of review reported that the subject property consists of two parcels, the second vacant parcel contains 22,725 square feet of land area and was not appealed.

contends that while the subject is identified as a tri-level dwelling it "is very comparable to a typical two story (see pictures)." Additional arguments in the brief noted differences in quality grade and age/effective age when compared to the subject dwelling. The comparables are located from .43 of a mile to 2.51-miles from the subject. The parcels range in size from 20,258 to 93,654 square feet of land area which have been improved with two-story dwellings of brick or brick with frame exterior construction. The dwellings were built from 1988 to 2009 and range in size from 4,164 to 4,678 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 580 to 1,575 square feet of building area. The comparables sold from August 2016 to June 2019 for prices ranging from \$555,000 to \$615,000 or from \$125.05 to \$139.58 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$195,378, which would reflect a market value of \$586,193 or \$119.00 per square foot of living area, including land, when applying 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 parcel of \$223,612. The subject parcel's assessment reflects a market value of \$679,878 or \$138.02 per square foot of living area, 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, which does not include the second parcel comprising the entire subject.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, where board of review comparables #3, #4 and #5 are the same properties as appellant's comparables #2, #3 and #4, respectively. The two new comparables presented by the board of review as comparables #1 and #2 are located in Lake Zurich and Hawthorn Woods, respectively, and within the same assessment neighborhood code as the subject. The properties are located 1.54-miles and .34 of a mile from the subject, respectively. The parcels contain 40,090 and 40,080 square feet of land area which are improved with two-story dwellings of brick and wood siding exterior construction. The homes were built in 1987 and 2001, respectively, and contain 3,798 and 3,950 square feet of living area, respectively. Each dwelling has a full unfinished basement, central air conditioning, two or three fireplaces and a garage of either 805 or 900 square feet of building area. The properties sold in March 2018 and March 2019 for prices of \$590,000 or \$603,875 or for \$155.34 and \$152.88 per square foot of living area, including land, respectively. 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 parties submitted a total of six comparable sales, three of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1 as the sale occurred in 2016, a date more remote in time from the lien date than other sales in the record. The Board has given reduced weight to board of review comparables #1 and #2 which each are significantly smaller than the subject dwelling.

The Board finds the best evidence of market value to be the three common comparables presented by the parties. These most similar comparables sold from June 2018 to June 2019 for prices ranging from \$555,000 to \$615,000 or from \$133.29 to \$139.58 per square foot of living area, including land. The subject's assessment which has been appealed reflects a market value of \$679,878 or \$138.02 per square foot of living area, which is within the range established by the best comparable sales in this record on a per-square-foot basis and which is above the range of the comparables in terms of overall value which the Board finds to be logical as the subject dwelling contains 4,926 square feet of living area and the best comparables are smaller by 520 square feet of living area or more. Given the dwelling size difference, the subject would be expected to present a higher overall value than these best comparable sales. Furthermore, this analysis fails to consider the subject's second vacant parcel and the value attributable to this lot. Based on the foregoing evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: July 19, 2022



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

Jinlong Huang, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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