



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

APPELLANT: Yongshou Luo  
DOCKET NO.: 19-06523.001-R-1  
PARCEL NO.: 14-13-202-032

The parties of record before the Property Tax Appeal Board are Yongshou Luo, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$80,334  
**IMPR.:** \$251,290  
**TOTAL:** \$331,624

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 brick and wood siding exterior construction with 5,172 square feet of living area. The dwelling was constructed in 2005 and is approximately 14 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an attached garage with 964 square feet of building area. The property has approximately 40,230<sup>1</sup> square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located either 0.11 or 0.19 of a mile from the subject property and within the same assessment neighborhood code as the subject. The appellant reported that the comparables have sites that range in size from 2,164 to 23,718 square

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<sup>1</sup> The Board finds the best description of the subject's property size is found in the property record card provided by the board of review.

feet of land area and are improved with two-story dwellings of brick exterior construction ranging in size from 5,040 to 5,116 square feet of living area. The dwellings are 13 or 14 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 832 to 924 square feet of building area. The properties sold from October 2017 to July 2019 for prices ranging from \$788,000 to \$952,000 or from \$156.35 to \$186.08 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$297,907, which would reflect a market value of \$893,810 or \$172.82 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 \$340,868. The subject's assessment reflects a market value of \$1,036,388 or \$200.38 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 the subject's property record card and a grid analysis of five suggested comparables located from 0.09 to 0.31 of a mile and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 40,010 to 40,870 square feet of land area and are improved with one-story dwellings of brick exterior construction ranging in size from 5,226 to 5,961 square feet of living area. The dwellings were built from 2005 to 2007. Each comparable has a full unfinished basement with two having walk-out design, central air conditioning, two to five fireplaces and an attached garage ranging in size from 894 to 1,020 square feet of building area. Comparable #5 has an inground swimming pool. Two comparables sold in March and June of 2020 for prices of \$990,000 and \$1,050,000 or \$186.65 and \$199.17 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the board of review comparables due to their lack of sales data or sales occurring in 2020, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sales. These comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in dwelling size, design, age and most features. The properties sold from October 2017 to July 2019 for prices ranging from \$788,000 to \$952,000 or from \$156.35 to \$186.08 per square foot of living area, including land. The subject's assessment reflects a market value of

\$1,036,388 or \$200.38 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record appellant's request, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: February 21, 2023



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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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APPELLANT

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COUNTY

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