



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

APPELLANT: Peijun Hu  
DOCKET NO.: 19-07864.001-R-1  
PARCEL NO.: 15-09-107-004

The parties of record before the Property Tax Appeal Board are Peijun Hu, 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 **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:** \$38,104  
**IMPR.:** \$155,210  
**TOTAL:** \$193,314

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 2-story dwelling of frame exterior construction with 3,104 square feet of living area. The dwelling was constructed in 1991, is approximately 28 years old, and has an effective year built of 1993.<sup>1</sup> Features of the home include a full basement with approximately 579 square feet of finished area, central air conditioning, a fireplace and a garage containing 483 square feet of building area. The property has a 15,130 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant, Peijun Hu, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .76 of a mile from the subject and within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 11,600 to 15,560 square feet of land area and are improved with

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<sup>1</sup> Some descriptive features were drawn from the subject's property record card submitted by the board of review.

2-story dwellings with frame exterior construction that range in size from 2,662 to 3,083 square feet of living area. The dwellings are either 28 or 29 years old and each home features a full or partial unfinished basement, central air conditioning, a fireplace, and a garage containing either 441 or 690 square feet of building area. The comparables sold from September 2018 to September 2019 for prices ranging from \$491,000 to \$555,000 or from \$180.02 to \$204.73 per square foot of living area, including land.

The appellant testified before the Property Tax Appeal Board that two neighbors sold their homes (appellant's comparables #1 & #2) proximate in time to the assessment date at issue. The appellant contended that these homes are very similar to the subject and sold for prices that are much lower than the subject's market value as reflected by the assessment. After appealing to the board of review, the subject's assessment was lowered, but remains higher than similar properties in his neighborhood as evidenced by the comparable sales presented. Based on this evidence and argument, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,314. The subject's assessment reflects a market value of \$587,759 or \$189.36 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 five comparable sales located within .3 of a mile from the subject and within the same assessment neighborhood code as is assigned to the subject property. The comparables have parcels that range in size from 12,070 to 17,600 square feet of land area and are each improved with a 2-story dwelling with wood siding exterior construction ranging in size from 2,662 to 3,060 square feet of living area. The dwellings were built from 1989 to 1991. Each dwelling has a basement with three being partially finished. Each home also has central air conditioning, a fireplace, and a garage ranging in size from 441 to 651 square feet of building area. The comparables sold from May 2018 to December 2019 for prices ranging from \$565,000 to \$595,000 or from \$194.44 to \$222.85 per square foot of living area, including land.

Appearing at the hearing as designee on behalf of the board of review was Jack L. Perry II. Mr. Perry summarized the board of review evidence and noted that each of the parties' comparables sold within one year of the January 1, 2019 assessment date at issue. Mr. Perry argued that the parties' comparables are similar to the subject and that the subject's market value as reflected by the assessment is near the median both in terms of overall value and on a price per square foot of living area basis. Lastly, Mr. Perry argued that the subject's dwelling size is larger than any of the comparable properties in the record. Based on this evidence and argument, the board of review requested the subject's assessment be sustained.

On rebuttal, the appellant submitted into evidence a memorandum arguing that each of the board of review's comparables sold less proximate in time to the assessment date at issue than the appellant's comparables.

### **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 Board finds the parties submitted a total of nine comparable sales for the Board's consideration which present varying degrees of similarity to the subject property. The Board gives less weight to appellant's comparables #1 through #3, along with board of review comparables #1, #3, #4, and #5 based on their smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of market value in this record to be appellant's comparable #4 and board of review comparable #2, as these two comparables are most similar to the subject in dwelling size, and they are very similar to the subject in location, lot size, design, construction, and most features. However, neither of these two comparables has a finished basement area, dissimilar to the subject's 579 square feet of finished basement area. These two best comparables in the record sold in September 2019 and June 2018 for prices of \$555,000 and \$595,000 or for \$180.02 and \$194.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$587,759 or \$189.36 per square foot of living area, including land, which is bracketed by the two most similar comparables in this record, both in terms of overall value and on a per square foot basis. After considering adjustments to the comparables for differences from the subject such as unfinished basement area, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not 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.



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: September 20, 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

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APPELLANT

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COUNTY

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