



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

APPELLANT: Ron Li  
DOCKET NO.: 20-00791.001-R-1  
PARCEL NO.: 14-22-309-034

The parties of record before the Property Tax Appeal Board are Ron Li, 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:** \$62,994  
**IMPR.:** \$0  
**TOTAL:** \$62,994

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 2020 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 vacant parcel with 26,136 square feet of land area that is located in Kildeer, 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<sup>1</sup> located in Kildeer from 0.52 to 0.71 of a mile from the subject. The comparables are vacant parcels ranging in size from 39,038 to 39,374 square feet of land area. The comparables sold in December 2017 as part of a multi-parcel sale for \$1,350,000. The appellant also disclosed these properties were listed for sale for prices ranging from \$209,900 to \$289,900 or from \$5.38 to \$7.36 per square foot of land area.

The appellant submitted information regarding three additional comparables located in Long Grove. These parcels range in size from approximately 2.1 to 2.9 acres, or approximately 91,476

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<sup>1</sup> The appellant did not present sales data for comparable #4.

to 126,324 square feet, of land area. The comparables sold for prices of \$124,900 and \$149,000 or from \$1.19 to \$1.37 per square foot of land area. The appellant did not disclose the dates of these sales.

The appellant also presented a photograph entitled “Quentin Road Widen into 4 Lanes by Lake County.” The appellant noted that trees were cut down in connection with this project and that this project had a “[h]uge impact to property value.”

The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$62,994 which would reflect a market value of \$189,228 or \$7.24 per square foot of land area, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The appellant requested the subject’s assessment be reduced to \$53,333 which would reflect a market value of \$160,015 or \$6.12 per square foot of land area, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on September 30, 2021.

### **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.

As an initial matter, the Board gives no weight to the appellant’s argument that a construction project on Quentin Road affected the subject’s market value. The appellant did not describe the location of this road in relation to the subject or any of the comparables and did not present any evidence to demonstrate how this project affected market values.

The Board finds the only evidence of market value to be the appellant's six comparables, with three properties having both sale and listing prices reported by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board gives no weight to the 2017 multi-parcel sale of the three Kildeer comparables as the appellant did not disclose how the aggregate sale price was allocated to each parcel. The Board gives less weight to the three Long Grove comparables as the appellant did not describe the locations of these comparables in relation to the subject or disclose sale dates for these comparables.

The Board finds the best evidence of market value to be the listings of the three Kildeer comparables. These comparables were listed for prices ranging from \$209,900 to \$289,900 or from \$5.38 to \$7.36 per square foot of land area. The subject's assessment reflects a market value of \$189,228 or \$7.24 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Based on this limited record and after considering appropriate adjustments to the best comparables for differences from 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.

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Chairman



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Member



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Member



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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: March 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ron Li  
21962 N TALL OAKS CT  
KILDEER, IL 60047

COUNTY

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