



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

APPELLANT: Jianping Lin  
DOCKET NO.: 20-04548.001-R-1  
PARCEL NO.: 07-03-306-007

The parties of record before the Property Tax Appeal Board are Jianping Lin, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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 **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:** \$30,686  
**IMPR.:** \$147,630  
**TOTAL:** \$178,316

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 2-story dwelling of wood siding exterior construction with 4,041 square feet of living area. The dwelling was constructed in 2006. Features of the home include a finished basement, central air conditioning, one fireplace, and a 726 square foot garage. The property has an approximately 40,698 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.43 of a mile from the subject. The comparables have sites that range in size from 40,080 to 44,180 square feet of land area. The appellant reported that the comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,732 to 4,454 square feet of living area. The

dwellings were built in either 2005 or 2008. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 665 to 832 square foot garage. The properties sold from May 2019 to May 2020 for prices ranging from \$422,500 to \$460,000 or from \$101.45 to \$116.83 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,316, which would reflect a market value of \$535,644 or \$132.55 per square foot of living area, land included, 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.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.29 of a mile from the subject. The comparables have sites that range in size from 40,010 to 42,700 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,574 to 4,398 square feet of living area. The dwellings were built in either 2004 or 2005. The board of review reported that the comparables each have a basement with one having finished area, central air conditioning, one fireplace, and a 528 to 844 square foot garage. The properties sold from March 2019 to December 2020 for prices ranging from \$535,000 to \$630,000 or from \$131.32 to \$159.99 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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). 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 record contains ten suggested comparable sales for the Board's consideration. The Board finds the parties' comparable to be similar to the subject in location, design, age, dwelling size, and most features. However, the board finds nine of these comparables lack basement finish, a feature of the subject, suggesting upward adjustments for this difference would be required to make them more equivalent to the subject. Nevertheless, the parties' comparables sold from March 2019 to December 2020 for prices ranging from \$422,500 to \$630,000 or from \$101.45 to \$159.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$535,644 or \$132.55 per square foot of living area, including land, which falls within the range established by the comparables sales in the record. Based on the record and after considering adjustments to the comparables for differences from the subject, the Board finds no 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



\_\_\_\_\_  
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: 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

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APPELLANT

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COUNTY

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