



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

APPELLANT: Melinda Chen  
DOCKET NO.: 20-04745.001-R-1  
PARCEL NO.: 14-27-405-007

The parties of record before the Property Tax Appeal Board are Melinda Chen, 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:** \$41,415  
**IMPR.:** \$371,780  
**TOTAL:** \$413,195

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 brick exterior construction with 7,335 square feet of living area. The dwelling was constructed in 2010. Features of the home include an unfinished walkout basement, central air conditioning, three fireplaces, and total garage area of 1,192 square feet. The property has an approximately 46,203 square foot site and 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 located from 0.63 of a mile to 1.04 miles from the subject. The comparables have sites that range in size from 22,216 to 105,364 square feet of land area. The appellant reported that the comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 5,910 to 7,368 square feet of living area. The dwellings were built from 2002 to 2007. Each comparable has an unfinished walkout

basement, central air conditioning, two to five fireplaces, and total garage area ranging from 850 to 1,210 square foot garage. The properties sold from March 2018 to October 2019 for prices ranging from \$860,000 to \$1,860,000 or from \$145.52 to \$252.44 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$413,195, which reflects a market value of \$1,214,199 or \$169.22 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 four comparable sales. Board of review comparable #3 is the same property as the appellant's comparable #3, which was previously described. Comparables #1, #2, and #4 are located 0.82 of a mile from the subject property. The properties have sites that range in size from 32,997 to 37,609 square feet of land area. These comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 5,625 to 6,370 square feet of living area. The dwellings were built from 2002 to 2007. The comparables each have an unfinished basement with two being walkout style. Each comparable has central air conditioning, three fireplaces, and total garage area ranging in size from 1,034 to 1,246 square feet. The properties sold from July 2019 to April 2021 for prices ranging from \$1,085,000 to \$1,200,000 or from \$188.38 to \$200.00 per square foot of living area, land included. 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 six suggested comparable sales for the Board's consideration, which includes the parties' one common comparable. The Board gives less weight to the appellant's comparable #1 as well as board of review comparables #1 and #2 which differ from the subject in dwelling size and/or are located over one mile from the subject, thus being less proximate in location to the subject than the other comparables in the record. The Board also gives reduced weight to the appellant's comparable #3/board of review comparable #3 which has a sale date 21 months prior to the subject's lien date and thus is less proximate in time to the subject's assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #4 which are more similar to the subject location, design, age, and some

amenities, even though these are smaller homes than the subject. These two properties sold in May 2019 and April 2021 for prices of \$1,045,000 and \$1,200,000 or for \$171.48 and \$188.38 per square foot of living area, respectively. The subject's assessment reflects a market value of \$1,214,199 or \$169.22 per square foot of living area, land included, which falls above the two best comparable sales on an overall basis but below on a per square foot basis. The subject's assessment is logical considering its larger size when compared to the two best comparables. Based on the record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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:

April 18, 2023



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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COUNTY

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