



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

APPELLANT: Sun Man Tse
DOCKET NO.: 20-04753.001-R-1
PARCEL NO.: 14-25-303-028

The parties of record before the Property Tax Appeal Board are Sun Man Tse, 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: \$27,330
IMPR.: \$187,692
TOTAL: \$215,022

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 two-story dwelling of frame exterior construction with 3,411 square feet of living area. The dwelling was constructed in 2016. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 775 square foot garage. The property has a 37,811 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 all of which are located in different assessment neighborhood codes than the subject with two located within 2.66 miles from the subject property. The comparables have sites that range in size from 23,522 to 69,858 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction that range in size from 3,750 to 4,067 square feet of living area. The dwellings were built from 2000 to 2004. Each comparable has a basement, one with finished area, central

air conditioning, one or three fireplaces and a garage ranging in size from 689 to 787 square feet of building area. Comparable #3 also features an inground swimming pool. The properties sold from May 2019 to July 2020 for prices ranging from \$565,000 to \$750,000 or from \$148.80 to \$184.41 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$151,206 which reflects a market value of \$453,663 or \$133.00 per square foot of living area, land included, when applying 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 \$215,022. The subject's assessment reflects a market value of \$645,906 or \$189.36 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 three comparable sales located outside of the subject's assessment neighborhood code. The comparables have sites that range in size from 10,130 to 143,790 square feet of land area and are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 3,491 to 3,789 square feet of living area. The homes were built from 1991 to 2002. Each comparable has an unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 681 to 950 square feet of building area. Comparable #1 also features an inground swimming pool. The properties sold from August 2019 to December 2020 for prices ranging from \$720,000 to \$870,000 or from \$206.24 to \$234.06 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 which has an inground swimming pool, a feature lacking in the subject improvements. The Board also gives little weight to the board of review comparables which differ from the subject in design, lot size and/or presence of an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in design, site size and dwelling size but have varying degrees of similarity to the subject in location and are 15 or 16 years older in age when compared to the subject. These comparables sold in May and July 2019 for prices of \$565,000 and \$665,000 or \$148.80 and \$177.33 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$645,906 or \$189.36 per square foot of living area,

including land, which is bracketed by the two best comparables on an overall basis and above on a per square foot basis. Given the subject's newer age and smaller dwelling size relative to the two best comparables in the record, a higher per square foot value appears justified. After considering adjustments to the 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.



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:

February 15, 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

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

APPELLANT

Sun Man Tse, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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