



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

APPELLANT: Manqing Sun
DOCKET NO.: 21-01334.001-R-1
PARCEL NO.: 15-16-207-019

The parties of record before the Property Tax Appeal Board are Manqing Sun, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$52,793
IMPR.: \$182,250
TOTAL: \$235,043

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 2021 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 3,698 square feet of living area. The dwelling was built in 2001. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 651 square foot garage. The property has an approximately 13,038 square foot site and is located in Buffalo Grove, Vernon 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 with the same assessment neighborhood code as the subject property and located within 0.12 of a mile from the subject. The comparables have sites with 10,454 or 12,197 square feet of land area. These comparables are improved with 2-story dwellings of frame or brick and frame exterior construction with 3,567 or 3,848 square feet of living area. The dwellings were built in 2001. Each comparable has a

basement with two having finished area, central air conditioning, and a garage with 651 or 672 square feet of building area. One comparable has one fireplace. The properties sold from September to November 2020 for prices ranging from \$575,000 to \$647,000 or from \$149.43 to \$181.38 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$206,779 which reflects a market value of \$620,399 or \$167.77 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 \$235,043. The subject's assessment reflects a market value of \$706,896 or \$191.16 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 located within 0.84 of a mile from the subject and with two of these comparables having the same assessment neighborhood code as the subject property. These comparables have sites that range in size from 9,820 to 17,090 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or wood siding and brick exterior construction that range in size from 2,990 to 4,143 square feet of living area. The homes were built from 1992 to 2001. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 520 to 800 square feet of building area. Comparable #3 has a hot tub and comparable #4 has an inground swimming pool and a hot tub. The properties sold from June to September 2021 for prices ranging from \$659,000 to \$799,000 or from \$192.86 to \$220.40 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 seven comparable sales for the Board's consideration. The Board gives less weight to the board of review comparable #2 which differs from the subject in dwelling size. The Board also gives less weight to board of review comparables #3 and #4 which have an inground swimming pool and/or a hot tub which are not features of the subject.

The Board finds the best evidence of market value to be the appellant's comparables and board of review comparable #1 which are similar to the subject in location, design, age, and dwelling size; however, three of these comparables have basement finish, unlike the subject. Nevertheless, these four properties sold from September 2020 to September 2021 for prices ranging from \$575,000 to \$735,000 or from \$149.43 to \$195.84 per square foot of living area,

land included. The subject's assessment reflects a market value of \$706,896 or \$191.16 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

August 22, 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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