



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

APPELLANT: Neiming Su
DOCKET NO.: 21-03799.001-R-1
PARCEL NO.: 14-08-404-002

The parties of record before the Property Tax Appeal Board are Neiming Su, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$42,313
IMPR.: \$194,900
TOTAL: \$237,213

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 3,860 square feet of living area. The dwelling was constructed in 2017. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 782 square feet garage. The property has an approximately 15,146 square foot site and is located in Lake Zurich, Ela 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 located in the same neighborhood as the subject and within 0.68 of a mile from the subject. The comparables have sites that range in size from 15,115 to 19,529 square feet of land. The comparables are reported to be improved with 2-story dwellings of either brick or brick and frame exterior construction ranging in size from 3,896 to 4,136 square feet of living area that were built from 2001 to 2015. Each comparable is reported to have a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 654 to 916 square feet of building area. The comparables sold from May 2020 to July 2021 for prices ranging from \$560,000 to \$700,000 or from \$135.79 to

\$177.26 per square foot of living area, including land. 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 \$237,213. The subject's assessment reflects a market value of \$713,423 or \$184.82 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 three comparable sales¹ located in the same neighborhood code as the subject and within 0.06 of a mile from the subject. The comparables have sites ranging in size from 14,372 to 15,035 square feet of land area. The comparables are improved with 2-story dwellings of either brick or brick and frame exterior construction ranging in size from 4,178 to 4,306 square feet of living area. The dwellings were built in either 2019 or 2020. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 506 to 794 square feet of building area. Two comparables each have a fireplace. The comparables sold from June 2020 to April 2021 for prices ranging from \$807,500 to \$870,000 or from \$192.77 to \$202.79 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the evidence presented by the board of review.

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 record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #3, #4 and #5 due to their dissimilar ages when compared to the subject. The Board has given less weight to board of review comparable #2 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with board of review comparables #1 and #3. The Board finds these comparables are relatively similar to the subject in location, design, age, dwelling size and some features. The comparables sold from May 2020 to July 2021 for prices ranging from \$608,000 to \$847,260 or from \$154.51 to \$202.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,423 or \$184.82 per square foot of living area, including land, which falls within the range established by the best comparables in the record. Based on this record and after

¹ The board of review submitted a grid analysis of five comparable sales with comparables #1 and #5 being marked out. The comparables #2 through #4 will be renumbered as #1 through #3.

considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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.



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: December 19, 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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