



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

APPELLANT: Hien Dang  
DOCKET NO.: 21-04533.001-R-1  
PARCEL NO.: 14-22-309-035

The parties of record before the Property Tax Appeal Board are Hien Dang, 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:** \$64,620  
**IMPR.:** \$236,431  
**TOTAL:** \$301,051

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 4,545 square feet of living area.<sup>1</sup> The dwelling was constructed in 2005. Features of the home include an unfinished walkout basement, central air conditioning, three fireplaces and an attached 796 square foot garage. The property has a 26,572 square foot site and is located in Kildeer, Elia Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$788,000 as of July 2, 2021. The appellant's appraisal was completed for a refinance transaction, and the appraiser used the sales comparison approach to value property in estimating a market value for

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<sup>1</sup> The Board finds the subject has 4,545 square feet of living area based on the subject's Property Record Card (PRC) submitted by the board of review.

the subject. The appellant's appraiser selected five comparable properties that are located from .15 to .52 of a mile from the subject. The comparables have sites ranging in size from 22,075 to 33,071 square feet of land area that are improved with "Colonial" style dwellings ranging in size from 4,504 to 6,117 square feet of living area. The comparables range in age from 15 to 19 years old. The comparables have basements, four of which have finished area and one of which has a walkout. The comparables have central air conditioning, one, two or four fireplaces, and a 3-car or a 4-car garage. The comparables sold from November 2020 to May 2021 for prices ranging from \$750,000 to \$935,000 or from \$149.49 to \$184.28 per square foot of living area, including land. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables would have adjusted sale prices ranging from \$741,000 to \$841,000. Based on these adjusted sale prices, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$788,000 as of July 2, 2021.

Based on this evidence the appellant requested the subject's assessment be reduced to \$262,069.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,051. The subject's assessment reflects a market value of \$905,417 or \$199.21 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 properties that are located from .07 to .28 of a mile from the subject. The comparables have sites ranging in size from 22,651 to 23,522 square feet of land area that are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,899 to 5,275 square feet of living area. The comparables were built from 2003 to 2006. The comparables have unfinished basements, two of which have a walkout, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 753 to 936 square feet of building area. The comparables sold from August to October 2021 for prices ranging from \$860,000 to \$1,050,000 or from \$199.05 to \$220.57 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraisal's effective date occurring greater than 6 months after the January 1, 2021 assessment date at issue. However, the Board will analyze the raw sales data in the appraisal report.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's appraisal comparables #1 and #4, as well as the board of review's comparables #1 and #3, due to their difference in dwelling size when compared to the subject. The Board finds the remaining comparables are similar to the subject in location, dwelling style, age, size and features. However, each of the best comparables has a smaller site and two of the appraisal's best comparables have considerably larger dwellings, when compared to the subject. Nevertheless, the best comparables sold from March 2021 to October 2021 for prices ranging from \$750,000 to \$980,000 or from \$149.49 to \$206.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$905,417 or \$199.21 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the 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. Based on this evidence the Board finds 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:

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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COUNTY

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