



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

APPELLANT: Weiwen Gu
DOCKET NO.: 22-00364.001-R-1
PARCEL NO.: 16-36-403-048

The parties of record before the Property Tax Appeal Board are Weiwen Gu, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$127,405
IMPR.: \$90,944
TOTAL: \$218,349

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 2022 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 2,911 square feet of living area. The dwelling was constructed in 1938. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an attached 290 square foot garage. The property has an approximately 19,670 square foot site and is located in Highland Park, Moraine 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 that have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 9,510 to 16,260 square feet of land area that are improved with 2-story or 3-story dwellings ranging in size from 2,327 to 4,011 square feet of living area. The dwellings were built from 1931 to 1942 with effective ages of 1953 or 1971. Each comparable has as a basement, two of which have

finished area, central air conditioning, and one or two fireplaces. Two comparables have a garage with 494 or 501 square feet of building area. The comparables sold from April to September 2020 for prices ranging from \$495,000 to \$650,000 or from \$148.84 to \$212.72 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$201,227 which reflects a market value of \$603,741 or \$207.40 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 \$218,349. The subject's assessment reflects a market value of \$655,112 or \$225.05 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ The board of review submitted a copy of the MLS datasheet disclosing the subject was rehabbed in 2000 and included a notation that the subject's November 2018 sale price was above the subject's current 2022 assessment.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 10,980 to 25,300 square feet of land area that are improved with 1.75-story or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,775 to 3,298 square feet of living area. The dwellings were built from 1927 to 1941 with four comparables having effective ages ranging from 1935 to 1969. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 324 to 529 square feet of building area. The comparables sold from September 2020 to November 2021 for prices ranging from \$717,500 to \$1,180,000 or from \$258.28 to \$407.18 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.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #5 which are less similar to the subject in dwelling size, lack a garage, and/or sold in 2020, less proximate in time to the January 1, 2022 assessment date at issue, than the other comparables in the record.

¹ Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The Board finds the best evidence of market value to be the board of review comparables #1 through #4 which sold proximate in time to the subject's assessment date and are overall similar to the subject in location, dwelling size, age and most features. These four comparables sold from April 2021 to November 2021 for prices ranging from \$754,000 to \$1,180,000 or from \$271.71 to \$407.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$655,112 or \$225.05 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that 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: March 26, 2024



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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