



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

APPELLANT: Charles Lu
DOCKET NO.: 22-01745.001-R-1
PARCEL NO.: 11-28-304-004

The parties of record before the Property Tax Appeal Board are Charles Lu, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$51,651
IMPR.: \$123,354
TOTAL: \$175,005

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 is improved with a two-story dwelling of frame and brick exterior construction containing 3,006 square feet of living area. The dwelling was built in 2001. Features of the home include a finished basement,¹ central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 688 square feet of building area. The property has a 10,012 square foot site located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity

¹ While the appellant completed the Appeal form and grid analysis indicating that the subject has an unfinished basement, the Multiple Listing Service (MLS) data sheet associated with the 2016 sale of the subject and submitted by the board of review disclosed that the subject dwelling has a “[p]rofessionally finished XLarge basement” which was not contested by the appellant in rebuttal.

comparables located within .17 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 2,754 to 3,255 square feet of living area each built in 2001. Each comparable has an unfinished basement, central air conditioning, 2½ to 3½ bathrooms, and an attached garage ranging in size from 430 to 688 square feet of building area. Eight comparables each have one fireplace. The comparables have improvement assessments ranging from \$97,274 to \$129,056 or from \$34.69 to \$40.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,005. The subject has an improvement assessment of \$123,354 or \$41.04 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .10 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,746 to 3,109 square feet of living area each built in 2001. Each home has an unfinished basement, central air conditioning, 2½ or 3 bathrooms, and a garage ranging in size from 430 to 688 square feet of building area. Three dwellings each have a fireplace. The comparables have improvement assessments ranging from \$114,229 to \$133,311 or from \$40.15 to \$44.92 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of sixteen equity comparables submitted by the parties to support their respective positions with each having varying degree of similarity to the subject in features and characteristics. The Board finds that all but two comparable have lesser bathroom count than the subject, and each comparable lacks a finished basement which is a feature of the subject dwelling, suggesting the comparables would require upward adjustments for the differences in these features. The equity comparables in the record have improvement assessments ranging from \$97,274 to \$133,311 or from \$34.69 to \$44.92 per square foot of living area. The subject has an improvement assessment of \$123,354 or \$41.04 per square foot of living area which falls within the range established by the equity comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment as established by the board of review is equitable, and a reduction in the subject's improvement 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: 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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