



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

APPELLANT: Heng Ly
DOCKET NO.: 23-02999.001-R-1
PARCEL NO.: 11-28-308-010

The parties of record before the Property Tax Appeal Board are Heng Ly, the appellant; 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: \$53,309
IMPR.: 215,374
TOTAL: \$268,683

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 2023 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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing was the appellant Heng Ly and appearing on behalf of the Lake County Board of Review was Mass Appraisal Specialist, Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 4,224 square feet of living area.¹ The dwelling was constructed in 2005 and is approximately 19 years old. Features of the home include a basement, central air conditioning, a fireplace and a 646 square foot garage. The property has a 13,360 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

¹ The parties differ slightly as to the subject's dwelling size. The Board finds the best evidence of size was the subject's property record card submitted by the board of review which contained an improvement sketch.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .63 of a mile from the subject. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 3,738 to 5,067 square feet of living area. The dwellings are 19 to 24 years old. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 665 to 886 square feet of building area. The comparables have improvement assessments ranging from \$176,315 to \$216,352 or from \$42.70 to \$47.17 per square foot of living area.

The appellant contends the subject backs up to major roadway and every day you can hear traffic noise. The appellant further contends all of the comparables have a superior location as they back up to a golf course. Based on this evidence the appellant requests a reduction in the subject's assessment.

In response to the appeal, Perry noted that the appellant is only contesting that the improvement was inequitably assessed. Perry contends that busy street and golf course locations are not relevant to a building equity case but are relevant to a land equity case and market value case. As to the comparables in the record, Perry stated that the only comparable not relevant in this case is appellant's comparable #1 due to its larger building size when compared to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,863. The subject property has an improvement assessment of \$215,374 or \$50.99 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 .09 of a mile from the subject. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 4,001 to 4,264 square feet of living area. The dwellings were built in 2005 or 2006. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 738 to 896 square feet of building area. The comparables have improvement assessments ranging from \$207,074 to \$218,965 or from \$50.64 to \$52.10 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

In rebuttal, the appellant further contended that the value of the subject's improvements are affected by the busy street.

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 seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #3 which are less similar to the subject in dwelling size and/or age. In addition, appellant's comparable #3 is located less proximate to the subject than the other comparables in the record and in a different neighborhood code than the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with the board of review comparables which are most similar to the subject in location, age, dwelling size and most features. The Board recognizes the subject is located on a busy street which was unrefuted by the board of review. However, neither party provided a comparable with a similar busy street location and there was no evidence in the record to support the effect on the assessed value of the subject improvement. Nevertheless, these comparables had improvement assessments that ranged from \$200,381 to \$218,965 or from \$44.75 to \$52.10 per square foot of living area. The subject's improvement assessment of \$215,374 or \$50.99 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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 18, 2025



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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APPELLANT

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COUNTY

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