



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

APPELLANT: Chui Han Tan
DOCKET NO.: 24-01257.001-R-1
PARCEL NO.: 16-04-310-024

The parties of record before the Property Tax Appeal Board are Chui Han Tan, 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: \$98,263
IMPR.: \$253,261
TOTAL: \$351,524

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 2024 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 3,330 square feet of living area. The dwelling was constructed in 1986, is approximately 38 years old, and has an effective age of 1996 due to remodeling in 2017.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 575 square foot garage. The property is located in Lake Forest, West Deerfield Township, Lake County.²

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within 0.32 of a mile from the subject. The appellant did not report the site sizes of the comparables. The comparables are

¹ Additional details regarding the subject not reported by the appellant are found in its property record card presented by the board of review and were not refuted by the appellant with any substantive evidence.

² Neither party provided the subject's site size.

improved with 2-story homes ranging in size from 2,942 to 4,148 square feet of living area. The dwellings were built from 1978 to 1987. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a 624 or an 884 square foot garage. The comparables sold in April and August 2023 for prices ranging from \$730,000 to \$1,149,000 or from \$223.00 to \$308.71 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 \$351,524. The subject's assessment reflects a market value of \$1,054,677 or \$316.72 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³ In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.15 of a mile from the subject. The board of review did not provide the site sizes of the comparables. The comparables are improved with 2-story homes ranging in size from 3,113 to 3,672 square feet of living area and ranging in age from 37 to 39 years old. Each home has a basement, two of which are reported to have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 575 to 744 square feet of building area. The comparables sold from July 2023 to June 2024 for prices ranging from \$985,000 to \$1,199,000 or from \$316.42 to \$379.19 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparable #1 is superior in finishes and upgrades compared to the subject; the board of review's comparable #2 was rehabbed in 2020 unlike the subject and has a finished basement that was not reported by the board of review; the board of review's comparable #3 was fully renovated in 2020 unlike the subject; and the board of review's comparable #4 was also renovated and has superior amenities compared to the subject.

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, the Board finds the subject was remodeled in 2017 as depicted in its property record card, contrary to the appellant's rebuttal argument that the subject has not been renovated. The appellant provided no evidence to support the assertion that the subject has not been renovated.

³ Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which sold for considerably less than the other sales in this record, suggesting this sale may be an outlier, and to the appellant's comparable #2, which is a substantially larger home than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, although these comparables have varying degrees of similarity to the subject in effective age, basement finish, fireplace count, and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$985,000 to \$1,199,000 or from \$308.71 to \$379.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,054,677 or \$316.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: _____

December 23, 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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