



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

APPELLANT: Ning Hong  
DOCKET NO.: 24-01259.001-R-1  
PARCEL NO.: 14-13-202-008

The parties of record before the Property Tax Appeal Board are Ning Hong, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; 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:** \$67,502  
**IMPR.:** \$269,743  
**TOTAL:** \$337,245

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 4,067 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, four fireplaces, a 787 square foot garage, and an inground swimming pool. The property has a 29,622 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within 0.14 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 4,351 to 4,415 square feet of living area that were built in

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<sup>1</sup> Additional features not reported by the appellant are found in the subject's property record card submitted by the board of review.

2004. Each home has a basement, two of which are lookouts, central air conditioning, two fireplaces, and a garage ranging in size from 678 to 851 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$212,841 to \$287,200 or from \$48.85 to \$65.05 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$256,221.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$337,245. The subject property has an improvement assessment of \$269,743 or \$66.32 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 0.14 of a mile from the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #2, #3, and #1, respectively, which were described above. Comparable #4 is improved with a 2-story home with 4,394 square feet of living area that was built in 2005. This home has a basement, central air conditioning, three fireplaces, and a 986 square foot garage. This property has an improvement assessments of \$280,277 or \$63.79 per square foot of living area.

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

### **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 five equity comparables, with three common comparables, for the Board's consideration. The Board finds the comparables are similar to the subject in dwelling size, age, location, and most features, although these comparables lack finished basement area that is a feature of the subject and seven comparables lack an inground swimming pool that is also a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject.

The comparables have improvement assessments that range from \$212,841 to \$287,200 or from \$48.85 to \$65.05 per square foot of living area. The subject's improvement assessment of \$269,743 or \$66.32 per square foot of living area falls within the range established by the comparables in terms of total improvement assessment and above the range on a per square foot basis, which is logical given these comparables are all larger homes than the subject. The Board notes the principle of the economies of scale which generally provides that if all other things are

equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, 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: \_\_\_\_\_

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ning Hong, by attorney:  
Arden Edelcup  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085