



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: R Wu H Huang
DOCKET NO.: 24-01534.001-R-1
PARCEL NO.: 16-08-402-021

The parties of record before the Property Tax Appeal Board are R Wu H Huang, the appellant, by Andrew J. Rukavina, attorney-at-law 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: \$134,021
IMPR.: \$254,372
TOTAL: \$388,393

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 two-story dwelling of brick exterior construction containing 3,784 square feet of living area. The dwelling was constructed in 1984 and is approximately 40 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 840 square feet of building area. The property has a 40,510 square foot site located in Lake Forest, West Deerfield 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 improved with two-story dwellings of brick exterior construction that range in size from 3,977 to 4,641 square feet of living area. The homes were built from 1985 to 1987. Each property has a full basement with two having finished area, central air conditioning, two or three fireplaces and a garage ranging in size from

816 to 1,150 square feet of building area. The comparables have 3½, 4½ or 5½ bathrooms. These properties have sites ranging in size from 46,170 to 62,730 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .25 of a mile to .45 of a mile from the subject property. The sales occurred from December 2021 to June 2025 for prices ranging from \$1,056,000 to \$1,395,000 or from \$265.53 to \$300.58 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$364,943.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$388,393. The subject's assessment reflects a market value of \$1,165,296 or \$307.95 per square foot of living area, land included, when using the statutory level of assessment.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with 1.75-story or 2-story dwellings of brick or stucco exterior construction that range in size from 3,390 to 4,536 square feet of living area. The homes range in age from 33 to 52 years old. Each comparable has a basement with two having finished area, central air conditioning, one to four fireplaces, 3½ or 4½ bathrooms, and a garage ranging in size from 776 to 1,116 square feet of building area. The comparables have sites ranging in size from 43,560 to 60,548 square feet of land area. These properties are located from .04 to .51 of a mile from the subject and two comparables have the same assessment neighborhood code as the subject property. The sale occurred from June 2022 to April 2024 for prices ranging from \$1,250,000 to \$1,665,000 or from \$351.03 to \$367.06 per square foot of living area, including land.

In rebuttal the appellant's counsel asserted board of review comparable #1 has one additional bathroom and has a superior land value than the subject; comparable #2 is approximately 750 square feet larger than the subject, has two more bathrooms, more finished basement area, a larger garage and a higher land value than the subject; comparable #3 has one more bathroom and two additional bathrooms than the subject; and comparable #4 has one more bathroom, a larger garage and a higher land value than 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.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

The parties submitted information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1 as this property sold approximately 18 months after the assessment date at issue, not as proximate in time to the assessment date as the best comparable sales in this record. Similarly, the Board gives less weight to appellant's comparable #3 and board of review comparable #1 as these properties sold approximately 25 months and 18 months prior to the assessment date, respectively, and not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #2, #3 and #4 that range in size from 3,456 to 4,641 square feet of living area. These properties have varying degrees of similarity to the subject and sold from May 2023 to April 2024 for prices ranging from \$1,250,000 to \$1,665,000 or from \$300.58 to \$367.06 per square foot of living area, including land. Board of review comparables #3 and #4 are most similar to the subject in size containing 3,456 and 3,520 square feet of living area, respectively, and sold for prices of \$1,250,000 and \$1,260,000 or for \$361.69 and \$357.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,165,296 or \$307.95 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot of living area basis established by the best comparable sales in this record and is well supported by the comparables most similar to the subject dwelling in size. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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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