



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

APPELLANT: Dan & Thanh Nguyen
DOCKET NO.: 24-01950.001-R-1
PARCEL NO.: 14-03-102-015

The parties of record before the Property Tax Appeal Board are Dan & Thanh Nguyen, the appellants, 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: \$50,099
IMPR.: \$202,607
TOTAL: \$252,706

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and frame exterior construction with 4,368 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and two attached garages with a combined 848 square feet of building area.² The property has an approximately 43,789 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

¹ The subject's property record card includes notes disclosing the subject has a finished basement which was not refuted by the appellants.

² The Board finds the best description of the subject's garage capacity was found in its property record card which contains a sketch depicting two attached garages with 572 and 276 square feet of area. The subject's property record card lists three attached garages under Miscellaneous Improvements, however, only two garages are shown in the subject's sketch and included photograph of the subject dwelling.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.16 of a mile from the subject property. The comparables have sites that range in size from 20,273 to 35,767 square feet of land area and are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 3,664 to 4,748 square feet of living area. The dwellings were built in 2000 or 2002. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 600 to 864 square feet of building area. The properties sold from January 2021 to February 2022 for prices ranging from \$630,000 to \$685,000 or from \$133.74 to \$171.94 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$229,028 which reflects a market value of \$687,153 or \$157.32 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$252,706. The subject's assessment reflects a market value of \$758,194 or \$173.58 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 three comparable sales located within 0.28 of a mile from the subject property. The comparables have sites that range in size from 23,908 to 28,649 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 3,510 to 4,194 square feet of living area that were built in 2000 or 2001. Each comparable has a basement, central air conditioning and a garage ranging in size from 713 to 826 square feet of building area. Two dwellings each have one fireplace. The properties sold from April 2023 to October 2024 for prices ranging from \$670,000 to \$825,000 or from \$175.16 to \$228.21 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' four comparables along with board of review comparable #1 which sold in 2021, 2022 or 2024, less proximate to the January 1, 2024 assessment date than other properties in the record.

³ Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which sold proximate to the assessment date at issue in this appeal and are similar to the subject in location, age, design, dwelling size and some features. However, these two comparables have smaller site sizes, relative to the subject, suggesting an upward adjustment for this feature is needed to make these properties more equivalent to the subject. These two comparables sold in April and August 2023 for prices of \$670,000 and \$825,000 or \$175.16 and \$196.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$758,194 or \$173.58 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and below the two best comparables on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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

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: February 17, 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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