



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

APPELLANT: Chih Huei Li
DOCKET NO.: 24-02772.001-R-1
PARCEL NO.: 13-22-303-007

The parties of record before the Property Tax Appeal Board are Chih Huei Li, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$42,610
IMPR.: \$200,673
TOTAL: \$243,283

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 frame with brick exterior construction with 3,959 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include a basement, central air conditioning, one fireplace, 5 full and 1 half bathrooms, a 1,629 square foot attached pool house with an indoor pool and a 704 square foot garage. The property has a 103,237 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within the subject's assessment neighborhood and within .48 of a mile from the subject. The comparables are improved with two-story dwellings of vinyl and wood exterior

¹ The Board finds that the best description of the property is in the property record card submitted by the board of review, which was unrefuted by appellant.

construction, ranging in size from 3,879 to 4,466 square feet of living area. The comparables were constructed in 2001. Each comparable has a basement, 3 to 4 full and 1 or 2 half bathrooms, central air conditioning, one to three fireplaces, and a garage ranging in size from 630 to 672 square feet in building area. The comparables have improvement assessments that range from \$170,204 to \$202,737 or from \$43.60 to \$46.00 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$175,700 or \$44.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,283. The subject property has an improvement assessment of \$200,673 or \$50.69 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables, with comparable #1 being the same property as the appellant's #4, comparable #3 being the same property as the appellant's #3 and comparable #5 being the same as appellant's #2. Each comparable is located within the subject's assessment neighborhood and within .50 of a mile from subject. The comparables are improved with two-story dwellings of frame with brick or frame exterior construction ranging in size from 3,779 to 4,144 square feet of living area. The comparables were constructed in 2001 or 2002. Each comparable has a basement, 3 ½ to 5 bathrooms, central air conditioning, one fireplace, and a garage ranging in size from 636 to 672 square feet in building area. The comparables have improvement assessments that range from \$170,174 to \$186,431 or \$43.88 to \$45.03 per square feet of living area. The board of review additionally submitted a letter from Cuba Township Assessor office dated May 8, 2024, as evidence explaining that subject's building market value would decrease to \$172,397 or \$43.55 per square foot of living area, if the subject property lacked the pool house amenity. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel objected to the Cuba Township Assessor's May 8, 2024, evidence letter, arguing that the county overvalued the pool house without providing a proper foundation for its revised assessment. Counsel also argued that only Above Ground Building Area should be used when comparing similar properties and that the board of review's failure to submit written comments or objections in response to the appellant's comparables amounts to an admission. Finally, counsel claimed that a reduction in the property's market value is warranted based on the board of review's own comparables.

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 parties submitted a total of eight equity comparables, with three being common between the parties, to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant's comparables #2 and #3, and the board of review's comparables #3, #4 and #5 which differ significantly from the subject in finished basement size and/or bathroom count.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #5 and #6 and the board of review's comparables #1, and #2 which are most similar to the subject in dwelling size, age, location, basement finish area and features, although they each lack an attached pool house with indoor swimming pool that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments that range from \$184,794 to \$202,078 or from \$43.60 to \$46.00 per square foot of living area. The subject's improvement assessment of \$200,673 or \$50.69 per square foot of living area falls within the total improvement assessment range but above the per square foot of living area range, established by the best comparables in the record. Considering that the subject property includes a superior amenity not found in the best comparables, and that the Cuba Township Assessor's Office indicated a building value of \$43.55 per square foot if the subject lacked this amenity, making it more comparable to those properties, the subject's higher building value of \$50.69 per square foot, which falls outside the comparable range, is justified when taking into account the superior feature. Based on this record and after considering appropriate adjustments to the best 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, 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:

April 21, 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

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

APPELLANT

Chih Huei Li, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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