FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Calvin Sun
DOCKET NO.: 25-01154.001-R-1
PARCEL NO.: 16-28-311-018

The parties of record before the Property Tax Appeal Board are Calvin Sun, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	$53,401
IMPR.:	$387,692
TOTAL:	$441,093

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 2025 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 is improved with a two-story dwelling of wood siding exterior construction that contains 3,170 square feet of living area. The dwelling was constructed in 2017 and is approximately 8 years old. Features of the property include a full basement with 1,112 square feet of finished area, central air conditioning, two fireplaces, 4½ bathrooms and an attached garage with 462 square feet of building area.[1] The property has a 9,000 square foot site located in Deerfield, 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 four comparable sales composed of two-story dwellings of wood frame construction that range in size from 2,967 to 3,660 square feet of living area. The

[1] The Board finds the best descriptive information for the subject property is contained on the copy of the subject's property record card submitted by the board of review.

homes are 16 to 27 years old. Each comparable has a basement, central air conditioning, one fireplace, 3½ or 4½ bathrooms, and garage that ranges in size from 441 to 791 square feet of building area. These properties have sites that contain 9,043 to 10,650 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .10 to .55 of a mile from the subject property. The sales occurred from May 2023 to January 2025 for prices ranging from $876,875 to $1,400,000 or from $295.54 to $402.46 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $349,722.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $441,093. The subject's assessment reflects a market value of $1,323,411 or $417.48 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on two comparable sales composed of two-story dwellings of Dryvit or vinyl siding exterior construction that have 2,964 and 3,350 square feet of living area and are 5 and 1 years old, respectively. Comparable #1 has a full basement with 1,000 square feet of finished area, central air conditioning, one fireplace, 4½ bathrooms, and a garage with 484 square feet of building area. Comparable #2 has a full basement with 1,256 square feet of finished area, central air conditioning, one fireplace, 4½ bathrooms and a garage with 638 square feet of building area. The comparables have sites with 8,100 and 10,125 square feet of land. Each comparable has the same neighborhood code as the subject property and they are located either .28 or .46 of a mile from the subject property. The comparables sold in May and March 2024 for prices of $1,300,000 and $1,575,000 or $438.60 and $470.15 per square foot of living area, land included.

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.

The parties submitted information on six comparable sales with the same neighborhood code as the subject that are improved with homes similar to the subject in style to support their respective positions. The Board finds the best evidence of market value to be the board of review comparable sales that are more similar to the subject in age than are the comparables submitted by the appellant and/or sold nearer in time to the assessment date at issue than the appellant's comparables. The two board of review comparables are also similar to the subject in dwelling features. These two comparables sold in May and March 2024 for prices of $1,300,000 and $1,575,000 or $438.60 and $470.15 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of $1,323,411 or $417.48 per square foot of living area, including land, which is within the total price range but is below the range on a price per square foot basis as established by the best comparable sales in this record. Based on this

evidence the Board finds the subject's assessment reflects 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: November 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 9-215 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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