FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Xiaoying Liu
DOCKET NO.: 25-01155.001-R-1
PARCEL NO.: 16-28-315-004

The parties of record before the Property Tax Appeal Board are Xiaoying Liu, 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:	$43,444
IMPR.:	$110,090
TOTAL:	$153,534

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 one-story dwelling of brick exterior construction containing 1,173 square feet of living area. The dwelling was constructed in 1958 and is approximately 67 years old. Features of the property include a full basement/lower level with 667 square feet of finished area. central air conditioning, two bathrooms and an attached garage with 276 square feet of building area.[1] The property has an 8,100 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 nine comparable sales improved with one-story dwellings of wood frame construction that range in size from 1,036 to 1,376 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 60 to 72 years old. The comparables have 1, 1½, or 2 bathrooms, and a garage ranging in size from 209 to 576 square feet of building area. Seven comparables have central air conditioning and three comparables each have one fireplace. The comparables have sites containing from 7,126 to 12,001 square feet of land. Eight of the comparables are located from .15 of a mile to 1.36 miles from the subject property. The sales occurred from June 2024 to June 2025 for prices ranging from $365,000 to $450,000 or from $269.17 to $386.10 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $112,597.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $153,534. The subject's assessment reflects a market value of $460,648 or $392.71 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 four comparable sales. The subject's property record card disclosed the dwelling was built in 1958, was remodeled in 2014, and has an effective year built of 1977.

The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,169 to 1,623 square feet of living area and are 66 or 68 years old. Each comparable has a full basement with from 594 to 924 square feet of finished area, central air conditioning, one fireplace, and a garage ranging in size from 440 to 528 square feet of building area. The comparables have 2, 2½ or 3 bathrooms. Comparable #4 has an in-ground swimming pool. These properties have sites with either 8,775 or 10,125 square feet of land. The comparables have the same neighborhood code as the subject property and are located from .27 to .38 of a mile from the subject property. These properties sold from March 2024 to June 2025 for prices ranging from $570,000 to $905,000 or from $430.75 to $575.70 per square foot of living area, including land.

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 thirteen comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables as the record failed to disclose that the comparables have basements with finished area, a feature of the subject property, and none of the comparables have the same neighborhood code as the subject property. The Board finds the best evidence of market value to be the board of review comparable sales that have the same neighborhood code as the subject property and have basements with finished area, like the subject property. The comparables range in size from 1,169 to 1,623 square feet of living area and are 66 or 68 years old. The record disclosed the subject dwelling was built in

1958 with a chronological age of 67 years old, was remodeled in 2014, and has an effect year built of 1977, which would indicate an effective age of 48 years old. Due to the subject's remodeling the board of review comparables may need upward adjustments to make them more equivalent to the subject in age. Each of the board of review comparables have one fireplace, unlike the subject property, and a larger garage than the subject, suggesting each comparable would require downward adjustments to make the property more equivalent to the subject for these differences. Board of review comparable #4 has an in-ground swimming pool, unlike the subject, necessitating a downward adjustment to the comparable for this dissimilarity. Finally, board of review comparables #2, #3 and #4 are larger than the subject dwelling indicating downward adjustments to these comparables for size would be proper. These four comparables sold for prices ranging from $570,000 to $905,000 or from $430.75 to $575.70 per square foot of living area, including land. Board of review comparable #1 is most similar to the subject in dwelling size and sold for a price of $570,000 or $487.60 per square foot of living area, including land. The subject's assessment reflects a market value of $460,648 or $392.71 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and is well supported by the comparable most similar to the subject in dwelling size. Based on this evidence, after considering the appropriate adjustments to the best comparables for differences from the subject in features and size, 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:

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

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