FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Miles Hang
DOCKET NO.: 25-01765.001-R-3
PARCEL NO.: 16-15-101-018

The parties of record before the Property Tax Appeal Board are Miles Hang, the appellant, 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:	$74,367
IMPR.:	$145,982
TOTAL:	$220,349

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 consists of a tri-level dwelling of brick and frame exterior construction with 1,973 square feet of living area.[1] The dwelling was constructed in 1963 and is 62 years old.[2] Features of the home include a finished lower level, central air conditioning, and a 440 square foot garage. The property has a 23,330 square foot site and is located in Lake Forest, Maine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within the subject's assessment neighborhood and within .64 of a mile of the subject. The comparables are described as one-

[1] The Board finds the property record card submitted by the board of review to be the best evidence of the subject's design.
[2] The property record card also disclosed the subject was remodeled in 2000, resulting in an effective age of 1975.

story dwellings of brick or frame exterior construction ranging in size from 1,288 to 2,350 square feet of living area. The homes were built from 1954 to 1965. Each dwelling has a lower level and central air conditioning. Four comparables have two or four fireplaces and three comparables each have a garage containing either 462 or 648 square feet of building area. The parcels range in size from 7,710 to 16,860 square feet of land area. The comparables sold from May 2023 to April 2025 for prices ranging from $375,000 to $727,000 or from $280.85 to $328.37 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of $191,461, for an estimated market value of $574,440 or $291.15 per square foot of living area, including land, 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 $220,349. The subject's assessment reflects a market value of $661,113 or $335.08 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and within .58 of a mile of the subject. The comparables are described as one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 1,723 to 1,975 square feet of living area. The dwellings are 62 to 71 years old. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 998 square feet of building area. Two comparables each have a full basement. The parcels range in size from 12,139 to 14,850 square feet of land area. The comparables sold from March 2024 to March 2025 for prices ranging from $700,000 to $800,000 or from $354.43 to $464.31 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables differ from the subject in design and condition. The appellant contended that the board of review's comparables #2 and #3 are tri-level in design rather than the reported one-story design.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, as well as the board of review's comparable #1, which differ from the subject in dwelling size, foundation, lack a garage, or sold less proximate to the assessment date at issue. The Board finds the two remaining comparables presented by the board of review sold proximate to the assessment date and are similar to the subject in age, location, dwelling size,

and features. These two most similar comparables sold in November 2024 and March 2025 for prices of $745,000 and $800,000 or for $395.02 and $464.31 per square foot of living area, including land. The subject's assessment reflects a market value of $661,113 or $335.08 per square foot of living area, including land, which falls below the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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

AGENCY

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