



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

APPELLANT: Kwang Choi  
DOCKET NO.: 12-02313.001-R-1  
PARCEL NO.: 11-29-411-002

The parties of record before the Property Tax Appeal Board are Kwang Choi, the appellant, by attorney Sang Lee, of the Law Offices of Sang Lee in Arlington Heights; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$49,246  
**IMPR.:** \$126,168  
**TOTAL:** \$175,414

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 2012 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 brick and frame exterior construction with 3,016 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 604 square foot attached two-car

garage. The property has a 10,170 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant appeared through counsel contending overvaluation and assessment inequity of land and building as the bases of the appeal. In support of the inequity argument the appellant submitted information on six equity comparables. Four comparables are located in the same neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables range in size from 2,986 to 3,081 square feet of living area and have improvement assessments that range from \$113,794 to \$128,564 or from \$36.45 to \$43.06 per square foot of living area.<sup>1</sup>

The comparables submitted by the appellant are reported to have lots that range in size from 9,758 to 14,406 square feet of land area and have land assessments ranging from \$29,375 to \$56,632 or from \$2.07 to \$5.29 per square foot of land area.<sup>2</sup> The subject property has a land assessment of \$49,246 or \$4.84 per square foot of land area.

In support of the overvaluation argument the appellant disclosed that three of the comparables sold from October 2009 to October 2011 for sale prices ranging from \$395,000 to \$480,000 or from \$125.72 to \$158.24 per square foot of living area, including land.

The appellant's attorney called no witnesses.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,414. The subject's assessment reflects a market value of \$536,106 or \$177.75 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$126,168 or \$41.83 per square foot of living area

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<sup>1</sup> The appellant's grid analysis had incorrect improvement assessments for comparables #3 and #4, but the assessment per square foot was correct. The correct assessment information was obtained from the Lake County Comparable Property Grid that was submitted by the appellant.

<sup>2</sup> The appellant's grid analysis had an incorrect land assessment for comparable #1. The correct assessment information was obtained from the Lake County Comparable Property Grid that was submitted by the appellant.

and a land assessment of \$49,246 or \$4.84 per square foot of land area.

Representing the board of review was John Paslawsky. Paslawsky called Libertyville Deputy Assessor Mark Doetsch as a witness

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables are located in the same neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables have 3,016 or 3,234 square feet of living area and have improvement assessments that range from \$122,528 to \$134,920 or from \$40.63 to \$42.12 per square foot of living area.

The comparables submitted by the board of review are reported to have lots that range in size from 10,664 to 17,176 square feet of land area and have a land assessment of \$49,246 or from \$2.87 to \$4.62 per square foot of land area.

In support of the overvaluation argument the board of review disclosed that two of the comparables sold in May 2012 and June 2013 for sale prices of \$560,000 and \$562,500 or \$173.16 and \$186.51 per square foot of living area including land

Doetsch testified that the subject property's site is a standard interior lot. Doetsch stated the lots are not valued on a per-square-foot basis. Lots in the St. Andrews neighborhood are valued on a site basis. They have three site values, golf course lots, interior standard lots and lots adjoining Butterfield Road. The appellant's comparable #1 is a golf course lot and comparable #3 and #4 adjoin Butterfield Road. Comparable #2 and #5 are not in the appellant's neighborhood. Doetsch testified that the subject improvement is a "Sterling Model" and this model contains 3,016 square feet of living area.

The board of review requested the assessment be confirmed.

#### **Conclusion of Law**

The appellant argued in part 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 five sale comparables for the Board's consideration. The Board gave little weight to appellant's comparable #2 and #5. These comparables are located in a different subdivision than the subject and also comparable #2 sold in October 2009, which is less indicative of fair market value as of the subject's January 1, 2012 assessment date. The Board finds the best evidence of market value to be appellant's comparable sales #1 and board of review comparable sales #3 and #4. These comparables are more similar to the subject in location, age, size, style and features when compared to the subject. These most similar comparables sold for prices ranging from \$472,500 to \$562,500 or from \$158.24 to \$186.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$536,106 or \$177.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also argued assessment inequity in land and building as the bases 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 ten assessment improvement equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2 and #5 and board of review comparable #4. These comparables are a different "model" type than the subject property. Appellant's comparables #2 and #5 are also in a different subdivision than the subject property. The Board finds the best evidence of assessment improvement equity to be appellant's comparables #3, #4 and #6 and board of review comparables #1, #2 and #3. These comparables are the same "model" type and are more similar to

the subject in location, age, size, style and features when compared to the subject. These comparables had improvement assessments that ranged from \$121,967 to \$127,037 or from \$40.44 to \$42.12 per square foot of living area. The subject's improvement assessment of \$126,168 or \$41.83 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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 improvement assessment is not justified.

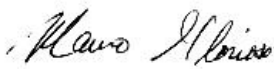
The parties submitted ten land equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #5. These lots are in a different subdivision than the subject property. The Board also gave less weight to the appellant's comparables #1, #3 and #4. These comparables are not standard interior lots, as the subject. The Board finds the appellant's comparable #6 and board of review comparables are standard interior lots, like the subject. These comparables have land assessments of \$49,246, identical to the subject. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis, based on location. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2<sup>nd</sup> ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellant offered no market evidence to suggest the site method of valuation was not reasonable or appropriate in this appeal.

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.

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Chairman



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Member



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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: April 24, 2015



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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 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 the subsequent year 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.

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.