



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

APPELLANT: Soo Hong
DOCKET NO.: 12-02343.001-R-1
PARCEL NO.: 11-28-108-060

The parties of record before the Property Tax Appeal Board are Soo Hong, 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.: \$140,664
TOTAL: \$189,910

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 frame construction with 3,512 square feet of living area. The dwelling was constructed in 2003. Features of the home include

an unfinished basement, central air conditioning, a fireplace and an attached 609 square foot garage. The property has a 9,995 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on five comparable properties, three of which were sales.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$45,000, the subject's improvement assessment be reduced to \$120,000 and the subject's total assessment be reduced to \$165,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,910. The subject's assessment reflects a market value of \$580,410 or \$165.26 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 property has a land assessment of \$49,246 or \$4.93 per square foot of land area and an improvement assessment of \$140,664 or \$40.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables and three sale comparables.

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 six sales for the Board's consideration. The Board gave less weight to the appellant's 2009 and 2010 sales due to their sale dates occurring greater than 15 months prior to the January 1, 2012 assessment date. The Board finds

the remaining comparables were similar to the subject in location, size, age, features and also sold more proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$489,000 to \$618,000 or from \$140.62 to \$173.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$580,410 or \$165.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After adjusting the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative 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 eight equity comparables for the Board's consideration. The Board finds all of the comparables were similar to the subject in lot size, location, age, size and features. The comparables had land assessments ranging from \$44,322 to \$56,632 or from \$4.13 to \$5.66 per square foot of land area. The subject's land assessment of \$49,246 or \$4.93 per square foot of land area falls within the range established by the comparables in this record. The comparables had improvement assessments ranging from \$113,127 to \$146,681 or from \$33.49 to \$41.77 per square foot of living area. The subject's improvement assessment of \$140,664 or \$40.05 falls within the range established by the 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 land or improvement assessments were inequitably assessed and no reduction in the subject's land or improvement assessments are justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical

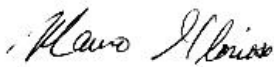
uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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.

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: May 22, 2015



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.