



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

APPELLANT: Soo Kim  
DOCKET NO.: 14-02743.001-R-1  
PARCEL NO.: 10-28-405-013

The parties of record before the Property Tax Appeal Board are Soo Kim, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$32,887  
**IMPR.:** \$93,617  
**TOTAL:** \$126,504

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story owner occupied single family dwelling of brick construction with 3,232 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 15,198 square foot sited and is located in Hawthorn Woods, Fremont Township, Lake County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-02048.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$127,627 based on an agreement of the parties. In the submission challenging the assessment for the 2014 tax year, the appellant asserted that the subject property is an owner occupied residence and further indicated that 2013 and 2014 are within the same general assessment period. The appellant indicated the subject property had an assessment for 2014 of \$144,272. Based on this evidence the appellant requested the subject's assessment be reduced to \$127,627.

The board of review submitted its "Board of Review Notes on Appeal" wherein it disclosed the subject property had a final total assessment of \$144,272. The board of review submission indicated that Fremont Township had an equalization factor of .9912 applied in the 2014 tax year. The board of review submitted a statement prepared by Martin P. Paulson, Clerk of the

Board of Review, noting that the Property Tax Appeal Board issued a decision reducing the assessment of the subject property for the 2013 tax year to \$127,627. He further explained that 2011 was the beginning of the general assessment cycled for Fremont Township and that for the 2014 tax year an equalization factor of .9912 was applied. Paulson further asserted that, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's 2014 assessment was calculated to be \$126,504 after applying the 2014 township equalization factor to the assessment of the subject property as established by the Property Tax Appeal Board for 2013 of \$127,627. The board of review requested the subject's assessment of \$126,504 be sustained.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established by the prior year's decision should be carried forward to the 2014 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment. The record further indicates that the subject property is an owner occupied dwelling and that tax year 2013 and tax year 2014 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 2014 equalization factor for Fremont Township of .9912.

The Board finds that Paulson indicated the 2014 assessment of the subject property was \$126,504, however, the appellant indicated on the appeal petition and the board of review reported on the Board of Review Notes on Appeal the subject property had a total assessment of \$144,272. As a result the Property Tax Appeal Board finds the subject's assessment should be reduced to \$126,504, the product of the assessment as established by the Board for the 2013 tax year and the 2014 equalization factor for Fremont Township of .9912.

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



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 23, 2016



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.