



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

APPELLANT: Paul & Pauline Kim
DOCKET NO.: 15-03833.001-R-1
PARCEL NO.: 14-18-326-005

The parties of record before the Property Tax Appeal Board are Paul & Pauline Kim, the appellants; 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: \$ 31,014
IMPR.: \$ 93,481
TOTAL: \$124,495

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 wood siding exterior construction that has 2,313 square feet of living area. The dwelling was built in 1996. Features include an unfinished basement, central air conditioning, a fireplace and a 588 square foot garage. The subject has a 16,553 square foot site. The subject property is located in Ela Township, Lake County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted three assessment comparables located from .11 to .20 of a mile from the subject. The comparables are comprised of two-story dwellings of wood siding exterior construction that were built in 1988 or 1990. Features include unfinished basements, central air conditioning, a fireplace and garages that contain 441 or 621 square feet of building area. The dwellings have 2,313 or 2,412 square feet of living area. They have improvement assessments

ranging from \$88,529 to \$92,040 or from \$38.16 to \$38.74 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$124,495. The subject property has an improvement assessment of \$93,481 or \$40.42 per square foot of living area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .17 to .46 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1987 to 2002. Features include unfinished basements, central air conditioning, a fireplace and garages that contain from 485 to 744 square feet of building area. The dwellings range in size from 2,133 or 2,313 square feet of living area. They have improvement assessments ranging from \$87,465 to \$93,455 or from \$39.68 to \$41.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued its comparables #1 and #2 and board of review comparable #3 have an average improvement assessment of \$89,667, which supports a reduction in the subject's assessment.

Conclusion of Law

The taxpayers argued assessment inequity as the 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 appellants failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board finds the both parties' comparables are generally similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$88,529 to \$93,455 or from \$38.16 to \$41.89 per square foot of living area. The subject property has an improvement assessment of \$93,483 or \$40.42 per square foot of living area, which falls slightly above the range established by the most similar assessment comparables contained in the record on an overall basis, but within the range on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting Member

Member



Member



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 21, 2017



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 9-125 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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