



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

APPELLANT: Jasmine Phan  
DOCKET NO.: 16-04034.001-R-1  
PARCEL NO.: 07-09-401-033

The parties of record before the Property Tax Appeal Board are Jasmine Phan, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$13,244  
**IMPR.:** \$77,498  
**TOTAL:** \$90,742

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 2016 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 exterior construction with 2,286 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 380 square foot attached garage. The property has a 11,149 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .35 of a mile from the subject property. The comparables are described as two-story dwellings of frame exterior construction with 2,366 square feet of living area. The dwellings were constructed in 1988 or 1989. The comparables have unfinished basements and central air conditioning. Two comparables have a fireplace. Each comparable has a garage with 420 square feet of building

area. The comparables have sites ranging in size from 9,611 to 11,959 square feet of land area. The comparables sold from July 2014 to April 2016 for prices ranging from \$212,000 to \$247,500 or from \$89.60 to \$104.61 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,742. The subject's assessment reflects a market value of \$273,649 or \$119.71 per square foot of living area, including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .313 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction with 2,226 or 2,366 square feet of living area. The dwellings were constructed in 1988. Each of the comparables have a basement, with two having a finished area. Each of the comparables have central air conditioning, three comparables have a fireplace and each of the comparables have a garage with 420 or 462 square feet of building area. The comparables have sites ranging in size from 9,312 to 16,831 square feet of land area. The comparables sold from May 2015 to June 2016 for prices ranging from \$270,100 to \$282,500 or from \$115.17 to \$124.44 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted seven suggested sale comparables for consideration. The Board gave less weight to the appellant's comparable #3 due to its 2014 sale being less proximate in time to the January 1, 2016 assessment date. The Board also gave less weight to appellant's comparables #1 and #2 along with board of review comparables #2 and #4 due to their inferior unfinished basements when compared to the subject.

The Board finds board of review comparables # 1 and #3 to be most similar to the subject in location, design, age, dwelling size and most features. These were the only two comparables with finished basements like the subject. They sold in May 2015 and February 2016 for prices of \$270,100 and \$282,500 or \$119.40 and \$121.34 per square foot living area including land. The subject's assessment reflects an estimated market value of \$273,649 or \$119.71 per square foot of living area including land, which falls between the most similar comparable sale contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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(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: \_\_\_\_\_

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: March 19, 2019



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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