



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

APPELLANT: Christine & Steven Pak  
DOCKET NO.: 16-04306.001-R-1  
PARCEL NO.: 14-32-103-013

The parties of record before the Property Tax Appeal Board are Christine & Steven Pak, 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:** \$51,595  
**IMPR.:** \$167,120  
**TOTAL:** \$218,715

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 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 1.5-story dwelling of brick exterior construction with 3,902 square feet of living area. The dwelling was constructed in 1982. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a 744 square foot garage. The property has a 181,143 square foot lake front site and is located in Deer Park, Ela Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and improvement assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted three comparables located between .29 of a mile and 1.10 miles from the subject. The comparables have sites ranging in size from 39,649 to 51,501 square feet of land area. The comparables consist of a 1.5-story and two, 2-story dwellings of brick or wood siding exterior construction that range in size from 3,201 to 3,706 square feet of living area. The dwellings were built in either 1985 or 1987. Each comparable has an unfinished basement,

central air conditioning, one or three fireplaces and a garage containing 720 or 768 square feet of building area. Comparable #3 sold in August 2015 for a price of \$705,000 or \$220.24 per square foot of living area, including land. The comparables have improvement assessments ranging from \$143,100 to \$167,876 or from \$42.00 to \$45.92 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,715. The subject's assessment reflects a market value of \$659,575 or \$169.04 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$167,120 or \$42.83 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables located between .382 of a mile and 1.155 miles from the subject. The comparables have sites ranging in size from 37,505 to 65,290 square feet of land area. The comparables consist of 2-story dwellings of wood siding exterior construction that range in size from 3,600 to 4,029 square feet of living area. The dwellings were built from 1980 to 1992. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 726 to 915 square feet of building area. The comparables sold from August 2014 to June 2016 for a prices ranging from \$612,500 to \$850,000 or from \$165.94 to \$236.11 per square foot of living area, including land. The comparables have improvement assessments ranging from \$149,046 to \$191,761 or from \$41.40 to \$47.60 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted four comparable sales for the Board's consideration. The Board gave less weight to board of review comparable sale #2 that sold in August 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board finds the best evidence of market value to be the appellants' comparable sale #3, along with board of review comparable sales #1 and #3. Despite that these comparables have significantly smaller land areas, they are similar when compared to the subject in location, dwelling size, age and features. They sold from August 2015 to June 2016 for prices ranging from \$612,500 to \$850,000 or from \$165.94 to \$236.11 per square foot of living area. The subject's assessment reflects an estimated market value of \$659,575 or \$169.04 per square foot of living area including land, which falls within the range established by the best comparable

sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative basis of the appeal.<sup>1</sup> 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 overcome this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board finds these comparables are similar when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$143,100 to \$191,761 or from \$42.00 to \$47.60 per square foot of living area. The subject has an improvement assessment of \$167,120 or \$42.83 per square foot of living area, which is supported by the most similar assessment comparables in the record. 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 assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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 presented.

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<sup>1</sup> Although the appellants did not mark assessment inequity as a basis of the appeal, based on the comparables submitted by the appellants, the Board will analyze this appeal for both overvaluation and assessment inequity.

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.

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Chairman





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Member

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Member





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Member

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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: January 21, 2020



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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 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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