



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

APPELLANT: Tzau-Jin Chung  
DOCKET NO.: 17-03829.001-R-1  
PARCEL NO.: 16-06-201-020

The parties of record before the Property Tax Appeal Board are Tzau-Jin Chung, 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:** \$195,472  
**IMPR.:** \$469,756  
**TOTAL:** \$665,228

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 2017 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 brick exterior construction with 7,298 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement with 2,000 square feet of finished area, central air conditioning, two fireplaces and an attached 1,134 square foot garage. The property has a 63,598 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .51 of a mile from the subject and within the same neighborhood code as assigned to the subject by the assessor. The comparables consist of either a 2-story or a 2.5-story dwelling of brick exterior construction which was built between 1998 and 2000. The homes range in size from 6,018 to 6,383 square feet of living area and feature full or

partial basements, one of which has 2,836 square feet of finished area. Each home has central air conditioning, two or three fireplaces and a garage ranging in size from 1,118 to 1,258 square feet of building area. Comparable #2 also has a 722 square foot inground swimming pool. The comparables have improvement assessments ranging from \$221,308 to \$376,282 or from \$36.77 to \$58.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$665,228. The subject property has an improvement assessment of \$469,756 or \$64.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on six equity comparables along with copies of the property record cards for the subject and its comparables. For ease of reference, the Board has renumbered the second grid of comparables as #5 and #6. The comparables are located within .308 of a mile from the subject and five of the comparables are located within the same neighborhood code as assigned to the subject by the assessor. The comparables consist of either 1.5-story or 2-story dwellings of brick or wood siding exterior construction. The homes were built between 1998 and 2002 and range in size from 5,989 to 7,832 square feet of living area. Each dwelling has a basement, three of which have finished areas ranging in size from 1,500 to 3,194 square feet, central air conditioning, two to four fireplaces and a garage ranging in size from 801 to 1,201 square feet of building area. Based upon the underlying property record cards, comparable #3 also has two swimming pools of 800 and 1,250 square feet along with a hot tub. The comparables have improvement assessments ranging from \$392,908 to \$489,155 or from \$62.36 to \$68.12 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 taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. Less weight has been given to the smaller dwellings presented by both parties identified as each of the appellant's comparables and board of review comparables #4, #5 and #6.

The Board finds the best evidence of assessment equity to be the remaining comparables identified as board of review comparables #1, #2 and #3 despite differences in finished basement and/or pool amenities when compared to the subject. These three comparables had improvement assessments that ranged from \$439,833 to \$489,155 or from \$62.36 to \$67.40 per square foot of

living area. The subject's improvement assessment of \$469,756 or \$64.37 per square foot of living area falls within the range established by the best comparables in this record and appears to be supported when considering adjustments for differences when compared to the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: July 21, 2020



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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APPELLANT

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COUNTY

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