



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

APPELLANT: Wonja & Kilwon Yook
DOCKET NO.: 17-03857.001-R-1
PARCEL NO.: 07-34-402-002

The parties of record before the Property Tax Appeal Board are Wonja & Kilwon Yook, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$37,547
IMPR.: \$187,975
TOTAL: \$225,522

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 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 3,490 square feet of living area. The dwelling was constructed in 2004. Features of the home include a 1,857 square foot basement with 1,114 square feet of finished area, central air conditioning, a fireplace and a 972 square foot garage. The property has a 40,917 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellants submitted limited information on 21 equity comparables located in the same neighborhood code assigned by the assessor as the subject property and within .49 of a mile from the subject. The comparable dwellings consist of two-story homes that were built from 1994 to 2000. The dwellings range in size from 2,879 to 4,312 square feet of living area. Each dwelling has a basement ranging in size

from 1,463 to 2,629 square feet of building area. No data was provided concerning whether the dwellings have finished basement area, central air conditioning, fireplaces and/or a garage or any other assessable amenity. These 21 comparables have improvement assessments ranging from \$116,984 to \$201,232 or from \$28.74 to \$47.84 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$100,293 or \$28.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$225,522. The subject property has an improvement assessment of \$187,975 or \$53.86 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables along with copies of property record cards for the subject and its comparables. The comparables are located in the same neighborhood code assigned by the assessor as the subject property and within .291 of a mile from the subject. The comparable dwellings consist of either 1.5-story or 2-story homes of brick or stucco exterior construction. The homes were built in either 1993 or 2004. The dwellings range in size from 3,842 to 4,556 square feet of living area. Each dwelling has a basement ranging in size from 2,029 to 3,220 square feet of building area, with finished areas ranging in size from 980 to 2,737 square feet, central air conditioning, one to five fireplaces and a garage ranging in size from 868 to 1,299 square feet of building area. The comparables have improvement assessments ranging from \$179,621 to \$228,025 or from \$46.56 to \$54.81 per square foot of living area.

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

In written rebuttal, counsel for the appellants asserted that board of review comparables #1 and #4 were dissimilar to the subject in design.

Conclusion of Law

The taxpayers contend 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 25 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2, #4 through #7, #12 through #15 and #21 along with board of review comparables #1, #3 and #4 due to differences in dwelling size and/or basement size when compared to the subject dwelling size and/or basement size.

The Board finds the best evidence of assessment equity to be appellants' comparables #3, #8 through #11 and #16 through #20 along with board of review comparable #2. Of the 25 comparables presented, these eleven comparables were most similar in location, design and dwelling size to the subject dwelling, although each of the appellants' comparables was older than the subject dwelling. These comparables had improvement assessments that ranged from \$41.72 to \$54.81 per square foot of living area. The subject's improvement assessment of \$53.86 per square foot of living area falls within the range established by the best comparables in this record and is well-supported, particularly when giving greatest weight to the only best equity comparable of similar age in the record identified as board of review comparable #2. The Board further finds it is logical that the majority of the best comparables presented by the appellants would have lower assessments per square foot than the subject due to depreciation as these homes were built between 1994 and 1998 as compared to the subject's construction in 2004.

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 taxation 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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: 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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