



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

APPELLANT: Chung & Kum Lee  
DOCKET NO.: 17-03895.001-R-1  
PARCEL NO.: 16-10-314-011

The parties of record before the Property Tax Appeal Board are Chung & Kum Lee, the appellants, 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:** \$77,760  
**IMPR.:** \$252,230  
**TOTAL:** \$329,990

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 4,199 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partially finished full basement, central air conditioning, three fireplaces, a 770 square foot attached garage and a 30 square foot bonus garage space. The property has a 15,471 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.86 of a mile from the subject property. The comparables have sites that range in size from 7,920 to 15,995 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 4,178 to 4,344 square feet of living area. The homes were built in either 2001 or 2006. Each comparable has a basement, one with finished area, central air conditioning, one

fireplace and a garage ranging from 532 to 711 square feet of building area. The comparables sold from May 2014 to April 2017 for prices ranging from \$582,000 to \$790,000 or from \$133.98 to \$184.54 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$229,991.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$329,990. The subject's assessment reflects a market value of \$995,445 or \$237.07 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within approximately 1.96 miles from the subject property. The comparables have sites that range in size from 13,300 to 58,331 square feet of land area and are improved with a three-story dwelling and three, two-story dwellings of brick, stucco or wood siding exterior construction. The dwellings range in size from 3,188 to 4,429 square feet of living area and were built from 1957 to 2014, where the oldest comparable has an effective age of 1996. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging from 441 to 702 square feet of building area. The comparables sold from May 2015 to September 2016 for prices ranging from \$790,000 to \$1,322,500 or from \$247.80 to \$316.54 per square foot of living area, land included.

In rebuttal, the board of review identified the appellants' comparables #1 and #3 to each be located in a different city and pointed out that comparable #2 sold approximately 31 months prior to the subject's January 1, 2017 assessment date. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board considers the comparable sales submitted by both parties to have limited similarity with the subject property overall. The Board gives little weight to the appellant's comparable #2 and board of review comparable #3 which have sale dates in 2014 or 2015 considered too dated relative to the subject's January 1, 2017 assessment date and therefore less indicative of market value. The Board gives less weight to the board of review's comparables #2 and #4 due to a smaller dwelling size or three-story design compared to the subject's dwelling size and two-story styling.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 along with board of review comparable #1. These comparables are similar to the subject in dwelling size, age, design, construction and features. These comparables sold from April 2016

to April 2017 for wide ranging prices from \$582,000 to \$1,230,000 or from \$133.98 to \$277.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$995,445 or \$237.07 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering necessary adjustments to the comparables for differences with the subject especially site size and finished basement area, the Board finds 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: June 16, 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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