



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

APPELLANT: Ha Wook Jeon
DOCKET NO.: 19-02679.001-R-1
PARCEL NO.: 15-06-305-145

The parties of record before the Property Tax Appeal Board are Ha Wook Jeon, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$38,390
IMPR.: \$199,440
TOTAL: \$237,830

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 2019 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 is improved with a two-story dwelling of brick exterior construction containing 4,432 square feet of living area. The dwelling was built in 2006 and is approximately 13 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached three-car garage with 952 square feet of building area. The property has a 13,696 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick exterior construction ranging in size from 4,045 to 4,389 square feet of living area. Each home was built in 2006 and is approximately 13 years old. Each property has an unfinished basement, central air conditioning and an attached garage ranging in size from 744 to 862 square feet of building area. Comparable

#1 also has one fireplace. These properties have the same assessment neighborhood code as the subject property and are located within approximately 850 feet from the subject property. The comparables have improvement assessments ranging from \$166,865 to \$190,337 or from \$38.96 to \$43.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$177,280 or \$40.00 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 \$260,240. The subject property has an improvement assessment of \$221,850 or \$50.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on twelve equity comparables improved with two-story dwellings with brick exteriors ranging in size from 3,650 to 4,714 square feet of living area. The homes were built from 2006 to 2018. Each comparable has a basement with ten being partially finished, central air conditioning, one to three fireplaces and an attached garage ranging in size from 713 to 963 square feet of building area. Each property has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$195,383 to \$272,083 or from \$50.53 to \$57.72 per square foot of living area.

The board of review also submitted information on five comparable sales improved with two-story dwellings of brick or frame exterior construction that range in size from 3,650 to 4,589 square feet of living area and were constructed from 2006 to 2018. Each comparable has a basement with four having finished area, central air conditioning, one to four fireplaces and an attached garage ranging in size from 713 to 1,007 square feet of building area. These properties have the same assessment neighborhood code as the subject property with sites ranging in size from 11,627 to 18,594 square feet of land area. These properties sold from May 2016 to June 2018 for prices ranging from \$782,500 to \$945,000 or from \$183.59 to \$232.88 per square foot of living area, including land. These same properties have improvement assessments ranging from \$199,981 to \$272,083 or from \$51.05 to \$57.72 per square foot of living area.

The board of review submission also included a grid analysis of three comparable sales from an appraisal of the subject property, which appears to have been prepared for the appellant. The comparables are improved with two-story dwellings of brick or frame construction ranging in size from 3,557 to 4,226 square feet of living area and were built from 1986 to 2012. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and one or two attached garages with total building area ranging from 594 to 809 square feet. The comparables have sites ranging in size from 13,450 to 129,373 square feet of land area and two comparables have the same neighborhood code as the subject property. These properties sold from March to May 2019 for prices ranging from \$600,000 to \$645,000 or from \$141.98 to \$171.21 per square foot of living area, including land. These properties have improvement assessments ranging from \$150,663 to \$219,161 or from \$35.77 to \$51.86 per square foot of living area.

Based on these comparables the board of review requested the assessment be sustained.

In rebuttal, the appellant submitted an appraisal estimating the subject property had a market value of \$606,000 as of September 10, 2019. The purpose of the appraisal was a refinance transaction. The appraisal contained both the sales comparison approach to value using three

comparable sales that were discussed previously in the board of review submission, and a cost approach to value. The appellant further asserted the subject property was marketed from May 14, 2018 to August 24, 2019 and the property could not be sold for the last listing price of \$649,000. The Board finds it cannot give any consideration to this evidence. Initially, section 1910.50(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(a)) and section 16-170 of the Property Tax Code (35 ILCS 200/16-170) both provide in part that each appeal before the Property Tax Appeal Board shall be limited to the grounds listed in the petition filed with the Board. The appellant marked assessment equity as the basis of the appeal, therefore, the Board finds the market data in the form of the appraisal, comparable sales or the listing of the subject property are not to be considered as market value is not the basis of the appeal as marked by the appellant on the appeal petition.

Second, section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

The Board finds that the appraisal and the evidence that the subject property was listed for sale is new evidence and not proper rebuttal evidence as allowed for by rule. Therefore, this evidence will not be considered by the Board in its determination of the correct assessment of the subject property.

Finally, in rebuttal, the appellant asserted that there are approximately 81 houses with the same neighborhood code as the subject property with approximately 40 to 50 having lower assessments on an above ground living area basis than the subject property, but he could not submit all those comparables based on the Property Tax Appeal Board form which limits the comparables to 3 or 4.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds that the board of review evidence included information on eight comparable sales. The Board will not consider the sales data on these properties as this evidence does not address the appellant's assessment equity argument. However, the board of review provided assessment information on these eight comparables, which will be considered in determining the correct assessment of the subject property.

Overall, the record contains twenty-four comparables submitted by the parties. The Board gives less weight to board of review equity comparables #1 through #9, #11 and #12 due to finished basement, differences from the subject in age and/or differences from the subject in size. Similarly, the Board gives less weight to board of review comparable sales #1, #2, #3, and #5 due to finished basement area while the subject has an unfinished basement. Comparable sales #2 and #5 also received reduced weight for differences from the subject in size and/or age. The Board also gives less weight to board of review/appraisal comparable sale #1 due to the property's finished basement area, board of review/appraisal comparable sale #2 due to differences from the subject dwelling in size, and board of review/appraisal comparable sale #3 due to differences from the subject in location, age and finished basement area.

The Board finds the best comparables to be the appellant's comparables as well as board of review equity comparable #10 and board of review comparable sale #4. These six comparables range in size from 4,045 to 4,661 square feet of living with four being built in 2006 and one being built in 2009. These comparables have similar features as the subject dwelling, including unfinished basements. However, board of review comparable #10 is slightly newer than the subject property and has a walk-out basement suggesting downward adjustments to this comparable would be required to make it more equivalent to the subject property. Additionally, board of review comparable sale #4 is described as having an excellent/minus quality grade whereas the subject property has an very good/plus quality grade suggesting a downward adjustment to this comparable would be required to make it more equivalent to the subject property. These comparables have improvement assessments that ranged from \$38.96 to \$53.89 per square foot of living area. The subject's improvement assessment of \$50.06 per square foot of living area falls within the range established by the best comparables in this record. However, the two highest comparables require downward adjustments as explained. Therefore, based on this record, after considering necessary adjustments, the Board finds a reduction in the subject's assessment is 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: March 16, 2021



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

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