



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

APPELLANT: Seung Jin Jung  
DOCKET NO.: 19-03067.001-R-1  
PARCEL NO.: 16-32-221-001

The parties of record before the Property Tax Appeal Board are Seung Jin Jung, 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 **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:** \$50,356  
**IMPR.:** \$126,029  
**TOTAL:** \$176,385

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 consists of a two-story dwelling of wood siding and brick exterior construction with 2,632 square feet of living area. The dwelling was constructed in 1978. Features of the home include a slab foundation, central air conditioning, a fireplace and a 2-car garage. The property has a 9,200 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity. In support of these arguments the appellant submitted four comparable properties, two of which were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 9,200 to 10,790 square feet of land area that were improved with two-story dwellings of brick exterior construction. The homes ranged in size from 2,408 to 2,632 square feet of living area and were built between 1974 and 1978. The comparables had slab foundations and other features with varying degrees of similarity to the subject. Two of the comparables sold in

September 2018 and November 2019 for prices of \$310,000 and \$350,000 or \$122.14 and \$137.90 per square foot of living area, including land, respectively.

The comparables had land assessments ranging from \$42,623 to \$50,356 or from \$4.07 to \$5.47 per square foot of land area and improvement assessments ranging from \$95,008 to \$118,884 or from \$37.43 to \$49.37 per square foot of living area.

The appellant also revealed that the subject was purchased in August 2018 for \$426,500 but did not complete Section IV-Recent Sale Data of the appeal form.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$137,631. The requested assessment would reflect a total market value of \$418,458 or \$158.99 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The request would lower the subject's land assessment to \$42,623 or \$4.63 per square foot of land area and the subject's improvement assessment to \$95,008 or \$36.10 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 \$176,385. The subject's assessment reflects a market value of \$536,288 or \$203.76 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$50,356 or \$5.47 per square foot of land area and an improvement assessment of \$126,029 or \$47.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis and a separate equity grid analysis. The sales grid contained information on five comparable properties that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 9,000 to 10,000 square feet of land area that were improved with two-story dwellings of wood siding or wood siding and brick exterior construction. The homes ranged in size from 2,184 to 2,854 square feet of living area and were built between 1959 and 1989. Two comparables had full unfinished basements, one comparable had a finished partial basement and two comparables had slab foundations. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April 2016 to June 2019 for prices ranging from \$533,000 to \$695,000 or from \$217.39 to \$244.05 per square foot of living area, including land.

The board of review's equity grid contained five comparable properties that were located within the same neighborhood code as the subject property. One of the board of review's equity comparables was also submitted by the appellant and one was also used by the board of review in their sales grid. The comparables had lots ranging in size from 9,200 to 12,990 square feet of land area that were improved with two-story dwellings of brick, wood siding or wood siding and brick exterior construction. The homes ranged in size from 2,408 to 3,148 square feet of living area and were built between 1950 and 1989. Two comparables had full unfinished basements, one comparable had an unfinished partial basement and two comparables had slab foundations. The comparables had other features with varying degrees of similarity to the subject. The

comparables had land assessments ranging from \$39,699 to \$71,128 or from \$3.80 to \$5.48 per square foot of land area and improvement assessments ranging from \$118,884 to \$159,765 or from \$46.65 to \$57.89 per square foot of living area.

The board of review's evidence included a copy of the subject's Multiple Listing Service (MLS) data sheet that revealed that the subject was sold "as-is."

Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part that 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted two suggested comparable sales for the Board's consideration. The Board finds the appellant did not follow Section 1910.65 Documentary Evidence of the rules of the Property Tax Appeal Board. Under subsection (c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) documentation of **not fewer than three recent sales** of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gave less weight to the two sales submitted by the appellant due to their locations within a different neighborhood code, when compared to the subject. The Board also gave less weight to the board of review's comparable sales #2 and #3, due to their sale dates occurring greater than 20 months prior to the January 1, 2019 assessment date at issue. The Board finds the board of review's remaining comparable sales were most similar to the subject in location, style, age and most features. However, two of the best comparables had dissimilar basement foundations, when compared to the subject. Nevertheless, the best comparable sales occurred from August 2018 to June 2019 for prices ranging from \$533,000 to \$560,000 or from \$230.07 to \$244.05 per square foot of living area, including land. The subject's assessment reflects a market value of

\$536,288 or \$203.76 per square foot of living area, including land, which falls within the range established by the best sales on a total market value basis but below on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative 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.

As to the subject's land assessment, the parties submitted a total of eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4, due to their locations within a different neighborhood code when compared to the subject. The Board also gave less weight to the board of review's comparables #1, #2, #4 and #5 due to their larger lot sizes when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparable, were most similar to the subject in location and size. These comparables had lots with 9,200 square feet of land area and had land assessments of \$50,356 or \$5.47 per square foot of land area. The subject's 9,200 square foot lot has a land assessment of \$50,356 or \$5.47 per square foot of land area, which is identical to the best land comparables in this record and is supported.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparables #3 and #4 due to their locations within a different neighborhood code when compared to the subject. The Board also gave less weight to the board of review's comparables #2, #4 and #5 due to their dissimilar basement foundations, when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common equity comparable, were most similar to the subject in location, style, age, size and most features. These comparables had improvement assessments ranging from \$99,293 to \$127,631 or from \$37.73 to \$49.37 per square foot of living area. The subject's improvement assessment of \$126,029 or \$47.88 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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:

April 20, 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

AGENCY

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