



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

APPELLANT: Byeon Junsung
DOCKET NO.: 19-03359.001-R-1
PARCEL NO.: 15-35-100-017

The parties of record before the Property Tax Appeal Board are Byeon Junsung, 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: \$25,431
IMPR.: \$72,113
TOTAL: \$97,544

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 frame townhome built in 1976. The dwelling contains 1,676 square feet of living area. Features of the home include an unfinished full basement, central air-conditioning, a fireplace, and a 420-square foot garage. The dwelling is located in Deerfield, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located within 3,309 feet of the subject, one of which has the same neighborhood code as the subject. The comparables consist of two-story frame townhomes that were built from 1976 to 1980 and range in size from 1,676 to 1,977 square feet of living area. The comparables each have a full basement with finished area, central air conditioning and garage containing either 420 or 440 square feet of building area. One of the comparables has a fireplace. The comparables sold from November 2019 to February 2020 for prices ranging from \$243,850 to \$279,000 or from \$136.38 to \$158.11 per square foot of living

area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$205,363 or \$122.53 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,544. The subject's assessment reflects a market value of approximately \$296,576 or \$176.95 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.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales. The dwellings are located within .34 of a mile from the subject, two of which have the same neighborhood code as the subject. The comparables consist of two-story frame townhomes that were built from 1976 to 1979 and range in size from 1,536 to 1,944 square feet of living area. The dwellings each have a full basement, two of which have finished area, central air-conditioning, and a garage containing 399 to 440 square feet of building area. Two comparables each have one fireplace. The comparables sold from January 2019 to April 2020 for prices ranging from \$282,000 to \$367,500 or from \$168.26 to \$196.94 per square foot of living area, land included. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable sales #2, #3 and #4 and board of review comparable sales #1 and #4 through #7, none of which are located in the same neighborhood code as the subject property.

The Board finds that appellant's comparable sale #1 and board of review comparable sales #2 and #3 are the best comparables submitted in the record as they are all located in the same neighborhood as the subject and are identical or nearly identical to the subject in age, size, design, and features, although two of the comparables have finished basements, dissimilar to the subject. These three comparables sold from May 2019 to March 2020 for prices ranging from \$265,000 to \$310,000 or from \$158.11 to \$184.96 per square foot of living area, land included, with the board of review comparable sale #2 which, like the subject, lacks a finished basement being the highest in both sale price and price per square foot. The subject's assessment reflects an estimated market value of \$296,576 or \$176.95 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record but below the value of the best comparable sale contained in the record. After making adjustments to the comparables for differences from the subject, the Board finds no 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: November 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

AGENCY

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COUNTY

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