



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

APPELLANT: Jhin Choh
DOCKET NO.: 19-06215.001-R-1
PARCEL NO.: 16-29-108-011

The parties of record before the Property Tax Appeal Board are Jhin Choh, the appellant, 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: \$59,548
IMPR.: \$108,499
TOTAL: \$168,047

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 one-story dwelling of wood siding exterior construction with 2,740 square feet of living area. The dwelling was built in 1953 and is approximately 66 years old. Features of the property include a slab foundation,¹ central air conditioning, three fireplaces and a detached garage with 543 square feet of building area. The property has a site with approximately 14,700 square feet of land area and is located in Deerfield, West Deerfield 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 three equity

¹ The board of review grid analysis indicated that the subject has a basement area, however, the grid also indicated the subject property has a slab foundation. A copy of the property record card for the subject property disclosed the subject has a slab foundation.

comparables improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,341 to 2,644 square feet of living area. The homes range in age from 66 to 97 years old. One comparable has a partial basement while two comparables have slab foundations. Two comparables have central air conditioning, two comparables have one or two fireplaces, and each property has an attached or detached garage ranging in size from 379 to 640 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 191 to 4,866 feet from the subject property. The comparables have improvement assessments ranging from \$83,294 to \$95,612 or from \$35.14 to \$36.16 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$97,617.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,047. The subject property has an improvement assessment of \$108,499 or \$39.60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of wood siding exterior construction ranging in size from 2,510 to 2,763 square feet of living area. The homes were built from 1951 to 1958. Each comparable has a slab foundation,² central air conditioning, one or two fireplaces, and an attached garage ranging in size from 437 to 648 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 285 to 3,004 feet from the subject property. The comparables have improvement assessments ranging from \$104,040 to \$114,853 or from \$38.38 to \$41.86 per square foot of living area.

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

The record contains eight comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 due to home's partial basement, lack of central air conditioning and more distant location from the subject property. The Board gives less weight to appellant's comparables #2 and #3 due to age and/or distant location from the subject property. The Board gives most weight to the board of review comparables as these properties are more similar to the subject in location, age, style and features than the appellant's comparables. These comparables have improvement assessments that range

² The board of review grid analysis indicated that comparables #3 and #5 had basement area, however, the grid also indicated each property has a slab foundation. A copy of the property record cards for these comparables disclosed each has a slab foundation.

from \$104,040 to \$114,853 or from \$38.38 to \$41.86 per square foot of living area. The subject's improvement assessment of \$108,499 or \$39.60 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: March 15, 2022



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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