



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

APPELLANT: Theodore Jung
DOCKET NO.: 19-07370.001-R-1
PARCEL NO.: 13-23-400-001

The parties of record before the Property Tax Appeal Board are Theodore Jung, 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: \$90,468
IMPR.: \$71,636
TOTAL: \$162,104

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 construction with 2,702 square feet of living area. The dwelling was built in 1900 and is approximately 119 years old, with an effective date of construction of 1956.¹ Features of the home include a full basement, a fireplace and a garage containing 728 square feet of building area. The property has a 217,800 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are located in the same neighborhood code as the subject property and are between 48 and 90 years old. The comparables consist of one or two-story dwellings of brick, wood, or vinyl siding exterior

¹ Additional details of the subject have been drawn from the property record card which were not refuted with any rebuttal evidence by the appellant.

construction with from 2,951 to 3,256 square feet of living area. Each dwelling has a basement, with comparables #1 and #2 having 253 and 875 square feet of finished area respectively. Each dwelling has one or two fireplaces and a garage ranging in size from 483 to 713 square feet of building area. Comparables #1 and #3 have central air conditioning. The parcels range in size from 87,120 to 217,800 square feet of land area. The comparables sold from March 2017 to June 2018 for prices ranging from \$420,000 to \$485,000 or from \$142.32 to \$148.96 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$131,437.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,104. The subject's assessment reflects a market value of \$492,867 or \$182.41 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 five comparable sales. Board of review comparable #1 is the same as appellant comparable #2. Four of the five comparables are located in the same neighborhood code as the subject property. The comparables consist of 1, 1.5, or 2-story dwellings of brick, vinyl siding, or brick and wood siding exterior construction ranging in size from 1,536 to 2,647 square feet of living area. The dwellings were built from 1946 to 1964 with comparables #1 and #2 having effective ages of 1953 and 1966, respectively. Each dwelling has a basement, with four of the five comparables having between 400 and 1,710 square feet of finished area. Three of the five comparables have central air conditioning and comparable #5 features a swimming pool. Comparable #3 has a stable and a four-sided metal pole building. The parcels range in size from 176,090 to 221,990 square feet of land area. The comparables sold from March 2018 to December 2019 for prices ranging from \$395,000 to \$510,000 or from \$191.05 to \$257.16 per square foot of living area, including land. Based on this 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 seven comparable sales, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparables #3, #4, and #5 due to their one-story construction or less proximate sale date for valuation as of 1-1-2019.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1 and #2, one of which is common to both parties. These

most similar comparables sold in March 2018 and June 2018 for \$510,000 and \$485,000 or for \$192.67 and \$207.98 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$492,867 or \$182.41 per square foot of living area, including land, which falls between the best comparables in this record on an overall basis and below the best sales on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences, 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:

May 17, 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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