



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

APPELLANT: Chris H. Chon
DOCKET NO.: 19-08443.001-R-1
PARCEL NO.: 15-06-305-051

The parties of record before the Property Tax Appeal Board are Chris H. Chon, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich, 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: \$34,277
IMPR.: \$168,223
TOTAL: \$202,500

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 with 4,217 square feet of living area. The dwelling was built in 2006. Features of the home include an unfinished basement, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 856 square feet of building area.¹ The property has a site with approximately 11,700 square feet of land area and is located in Long Grove, Vernon 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 improved with two-story dwellings of brick exterior construction ranging in size from 4,226 to 4,468 square feet of living area. The dwellings were built in 2006 or 2007. Each comparable has an unfinished basement, central air

¹ The best evidence of the subject's garage size was provided by the board of review which was supported by a copy of the subject's property record card containing the dimensions of the garage.

conditioning, one or two fireplaces, 4½ or 5½ bathrooms and an attached garage². The comparables have sites ranging in size from 12,576 to 13,450 square feet of land area and are located within approximately .14 of one mile from the subject property. The sales occurred from June 2018 to June 2019 for prices ranging from \$600,000 to \$667,000 or from \$141.28 to \$149.28 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to 199,554.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$235,976. The subject's assessment reflects a market value of \$717,470 or \$170.14 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 four comparable sales improved with two-story dwellings of brick, brick and stone, or wood siding and brick exterior construction ranging in size from 3,557 to 4,714 square feet of living area. The dwellings were built from 2006 to 2018. Each comparable has a full or partial basement with two having finished area, central air conditioning, one or three fireplaces, 3½ to 5½ bathrooms, and an attached garage ranging in size from 713 to 936 square feet of building area. The comparables have sites ranging in size from 11,630 to 18,040 square feet of land area and are located within approximately .24 of one mile from the subject property. The comparables sold from January 2018 to April 2019 for prices ranging from \$609,000 to \$945,000 or from \$171.21 to \$232,88 per square foot of living area, including land.

In rebuttal the appellant's counsel argued the board for review sales are not comparable to the subject property in dwelling size and/or age.

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

The Board finds the best evidence of market value to be the appellant's comparables as these properties are improved with homes more similar to the subject dwelling in age, size and features than are the board of review comparable sales. The appellant's comparables sold for prices ranging from \$600,000 to \$667,000 or from \$141.28 to \$149.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$717,470 or \$170.14 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight is given the board of review comparable sales due to differences from the subject dwelling in size, age and/or finished basement area. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

² The sizes of the comparables' garages reported by the appellant do not appear to be correct.

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: June 21, 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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