



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

APPELLANT: Jimmy Sun
DOCKET NO.: 20-01309.001-R-1
PARCEL NO.: 07-02-101-131

The parties of record before the Property Tax Appeal Board are Jimmy Sun, 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: \$20,794
IMPR.: \$75,237
TOTAL: \$96,031

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 2020 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 2,214 square feet of living area. The dwelling was constructed in 1995 and is approximately 25 years old. Features of the home include a full basement finished with an 1,894 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 610 square feet of building area. The property has a site with approximately 10,780 square feet of land area and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted information on four comparables improved with one-story or two-story dwellings of wood siding exterior construction ranging in size from 2,214 to 2,575 square feet of living area. The homes were built from 1994 to 2000. Each home has a full basement with one having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 620 square feet of building area. The comparables have sites

ranging in size from 7,405 to 9,148 square feet of land area and are located from approximately .02 to .38 of one mile from the subject property. The comparables sold from January 2020 to July 2020 for prices ranging from \$252,900 to \$285,000 or from \$98.21 to \$128.73 per square foot of living area, including land. The comparables have land assessments ranging from \$12,869 to \$16,223 or from \$1.74 to \$2.11 per square foot of land area. Their improvement assessments range from \$62,169 to \$76,540 or from \$25.94 to \$34.57 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$15,002 and the improvement assessment be reduced to \$67,754 for a total revised assessment of \$82,956.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,031. The subject's assessment reflects a market value of \$288,468 or \$130.29 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$20,794 or \$1.93 per square foot of land area and an improvement assessment of \$75,237 or \$33.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables with comparable #5 being the same property as appellant's comparable #4. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,970 to 2,408 square feet of living area. The homes were built from 1999 to 2007. Each property has a full basement with four having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 400 to 580 square feet of building area. The comparables have sites ranging in size from 6,600 to 11,400 square feet of land area and are located from approximately .02 to .26 of one mile from the subject property. The comparables sold from February 2019 to August 2020 for prices ranging from \$285,000 to \$317,000 or from \$128.73 to \$157.36 per square foot of living area, including land. The comparables have land assessments ranging from \$11,795 to \$19,268 or from \$1.60 to \$2.06 per square foot of land area. Their improvement assessments range from \$64,169 to \$81,801 or from \$31.17 to \$34.57 per square foot of living area.

Conclusion of Law

The appellant contends in part 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 based on overvaluation is not warranted.

The record contains eight comparables submitted by the parties with one comparable being common to both parties. The Board gives less weight to appellant's comparables #1 through #3 as these properties are improved with two-story dwellings which differ from the subject dwelling's one-story design. The best comparables in this record include appellant's comparable #4 and the board of review comparables, which includes the common comparable. These

properties are improved with one-story dwellings relatively similar to the subject in location, size and features with the exception that one comparable has an unfinished basement, four comparables have one less fireplace than the subject, and each comparable has a smaller garage than the subject suggesting that upward adjustments to the comparables would be appropriate. These comparables sold for prices ranging from \$285,000 to \$317,000 or from \$128.73 to \$157.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$288,468 or \$130.29 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellant 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 on this basis.

With respect to the land assessment, the Board gives most weight to appellant's comparable #2, and board of review comparables #1, #2, and #4, which are most similar to the subject site in size containing from 8,230 to 11,400 square feet of land area and have land assessments ranging from \$16,124 to \$19,268 or from \$1.60 to \$2.05 per square foot of land area. The subject has a land assessment of \$20,794 or \$1.93 per square foot of land area, which is within the range on a per square foot of land area basis. Less weight was given the remaining comparables due to differences from the subject site in size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board gives less weight to appellant's comparables #1, #2 and #3 due to differences from the subject dwelling in style. The Board gives most weight to appellant's comparable #4 and the board of review comparables, which includes the common comparable. As explained earlier, these properties are improved with one-story dwellings relatively similar to the subject in location, size and features with the exception that one comparable has an unfinished basement, four comparables have one less fireplace than the subject, and each comparable has a smaller garage than the subject suggesting that upward adjustments to the comparables would be appropriate. These comparables have improvement assessments ranging from \$64,169 to \$81,801 or from \$31.17 to \$34.57 per square foot of living area. The subject's improvement assessment of \$75,237 or \$33.98 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the suggested adjustments to the comparables, 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 improvement 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: July 19, 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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