



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

APPELLANT: John Tung
DOCKET NO.: 20-01324.001-R-1
PARCEL NO.: 16-18-104-003

The parties of record before the Property Tax Appeal Board are John Tung, 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: \$175,171
IMPR.: \$231,556
TOTAL: \$406,727

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 consists of a 1.75-story dwelling of brick exterior construction with 2,035 square feet of living area.¹ The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a 768-square foot garage. The property has an approximate 60,110 square foot site and is located in Lake Forest, 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 four equity comparables located in the same neighborhood code as the subject and within .08 of a mile from the subject. The appellant reported that the comparables consist of 1-story, 1.8-story or 2-story

¹ The Board finds the best description of the subject property is in the property record card submitted by the board of review.

dwellings of wood siding exterior. The dwellings range in age from 28 to 35 years old. The dwellings range in size from 3,940 to 4,617 square feet of living area. Three comparables each have a concrete slab foundation and one comparable has an unfinished full basement. Each comparable has central air conditioning, from one to three fireplaces, and a garage ranging in size from 792 to 963 square feet of building area. The comparables have improvement assessments ranging from \$102,272 to \$228,870 or from \$24.72 to \$51.41 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$178,130 or \$43.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$406,727. The subject property has an improvement assessment of \$231,556 or \$56.19 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject and within .17 of a mile from the subject. However, comparable #1 is the same property as the appellant's comparable #4. The comparables consist of 1.75 story or 2-story dwellings of brick or brick and wood-siding exterior construction that were built from 1988 to 1999. The dwellings range in size from 4,150 to 4,654 square feet of living area. The board of review reported that two comparables each have a concrete slab foundation and one comparable has a full basement with finished area. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 792 to 1,002 square feet of building area. Two comparables each have an inground swimming pool.² The comparables have improvement assessments ranging from \$213,357 to \$296,210 or from \$51.41 to \$66.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 six suggested equity comparables for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with a significantly lower improvement assessment than the other comparables in the record. The Board gives less weight to the appellant's comparables #2 and #3 due to their 1-story design when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables, including the parties' common comparable. These comparables are relatively similar to the

² The board of review disclosed board of review comparable #1/appellant's comparable #4 has an inground swimming pool which was not reported and unrefuted by the appellant.

subject in location, design, age, dwelling size and some features. However, two comparables each have a concrete slab foundation, unlike the subject's finished basement, suggesting upward adjustments for this difference to make them more equivalent to the subject. The parties' common comparable and board of review comparable #2 both have inground swimming pools suggesting downward adjustments may be necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$213,357 to \$296,210 or from \$51.41 to \$66.56 per square foot of living area. The subject's improvement assessment of \$231,556 or \$56.19 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

August 23, 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

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