



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

APPELLANT: Jung Moon
DOCKET NO.: 21-02232.001-R-1
PARCEL NO.: 15-18-302-008

The parties of record before the Property Tax Appeal Board are Jung Moon, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$68,393
IMPR.: \$251,970
TOTAL: \$320,363

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 2021 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 2-story dwelling of brick exterior construction with 6,198 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, four fireplaces and two garages with a total of 1,313¹ square foot garage. The property has a 70,973 square foot site 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 eleven comparable sales² located in the same neighborhood code as the subject and within 0.46 of a mile from the subject property. The comparables have

¹ Both parties disagree on the garage size total. The Board found the best description of the subject garages was found in the property record card, provided by board of review, disclosing that the subject has two garages totaling 1,313 square feet of building area.

² The appellant gave evidence on eleven comparable sales on three grids. The comparables have been renumbered as comparables #1 through #11.

sites that range in size from 33,010 to 46,879 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 4,809 to 8,653 square feet of living area that were built from 1991 to 2003, with the oldest comparable having an effective year built of 1992. Each comparable has a basement, nine with finished area, central air conditioning, one to seven fireplaces and a garage ranging in size from 655 to 1,500 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from October 2019 to July 2021 for prices ranging from \$605,000 to \$1,100,000 or from \$98.23 to \$159.54 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$320,363. The subject's assessment reflects a market value of \$963,498 or \$155.45 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 located in the same neighborhood code as the subject and within 0.49 of a mile from the subject property. Comparable #3 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 33,850 to 42,960 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and Dryvit exterior construction that range in size from 5,547 to 6,989 square feet of living area that were built from 1995 to 2000. Each comparable has a basement with finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 814 to 1,432 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from August 2020 to July 2021 for prices ranging from \$939,000 to \$1,185,000 or from \$155.08 to \$184.58 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 record contains fifteen suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to the common comparable due its feature of an inground swimming pool, an amenity the subject lacks. The Board has given less weight to the appellant's comparables #4, #6 through #11 due to their dissimilar dwelling sizes when compared to the subject and/or the remote sale date occurring in 2019, which is less proximate in time to the January 1, 2021 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the remaining parties' comparables. The Board finds that these comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, age and some features. The comparables sold from August 2020 to July 2021 for prices ranging from \$780,000 to \$1,185,000 or from \$129.54 to \$184.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$963,498 or \$155.45 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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 27, 2023



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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