



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

APPELLANT: Hyung Yun Park  
DOCKET NO.: 22-00724.001-R-1  
PARCEL NO.: 16-30-102-001

The parties of record before the Property Tax Appeal Board are Hyung Yun Park, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$94,010  
**IMPR.:** \$163,000  
**TOTAL:** \$257,010

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 2022 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 4,476 square feet of living area. The dwelling was built in 1974 and is approximately 48 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace and an attached garage with 1,065 square feet of building area. The property has a site with approximately 45,740 square feet of land area and is located in Riverwoods, 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 with the same assessment neighborhood code as the subject and located from .5 of a mile to 1.1 miles from the subject property. The comparables consist of 2-story dwellings of brick exterior construction ranging in size from 3,933 to 4,702 square feet of living area. The

homes are from 34 to 48 years old and have unfinished basements. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 725 to 1,116 square feet of building area. The comparables have improvement assessments ranging from \$99,582 to \$122,039 or from \$25.32 to \$28.05 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$118,502 or \$25.47 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 \$272,194. The subject property has an improvement assessment of \$178,184 or \$39.81 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and located from .13 to .31 of a mile from the subject property. The comparables consist of 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,888 to 4,642 square feet of living area. The homes were built from 1977 to 1985. Three comparables have crawl space or concrete slab foundations, and two comparables have unfinished basements. Each comparable has central air conditioning, one fireplace, and an attached garage ranging in size from 520 to 1,378 square feet of building area. The comparables have improvement assessments ranging from \$158,850 to \$204,140 or from \$37.12 to \$46.31 per square foot of living area. Based on this evidence, the board of review requests 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 evidence supports a reduction in the subject's assessment.

The record contains nine equity comparables submitted by the parties to support their respective positions before the Board. The Board gives less weight to the appellant's comparables along with board of review comparables #4 and #5 due to differences in location, age and/or have a basement when compared to the subject that has an unfinished basement.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #3 which are most similar to the subject in location and lack a basement amenity, like the subject. These three comparables have improvement assessments that range from \$158,850 to \$165,897 or from \$37.12 to \$40.86 per square foot of living area. The subject's improvement assessment of \$178,184 or \$39.81 per square foot of living area falls above the range established by the best comparables in this record on an overall basis but within the range on a per square foot basis. However, after considering varying adjustments to the best comparables for differences when compared to the subject, including but not limited to the comparables' newer

ages, dwelling sizes, and garage sizes, the Board finds the subject's assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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: March 26, 2024



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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