



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

APPELLANT: Kyungsook Kim
DOCKET NO.: 22-00925.001-R-1
PARCEL NO.: 15-24-306-060

The parties of record before the Property Tax Appeal Board are Kyungsook Kim, 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 **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: \$59,840
IMPR.: \$110,053
TOTAL: \$169,893

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 is improved with a one-story dwelling of frame construction containing 2,134 square feet of living area. The dwelling was built in 1984 and is approximately 38 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace, three bathrooms, and an attached garage with 484 square feet of building area. The property has a 20,038 square foot site located in Lincolnshire, Vernon 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 improved with one-story dwellings of wood siding or brick exterior construction that range in size from 2,363 to 2,674 square feet of living area. The homes range in age from 47 to 55 years old. Each comparable has a partial basement with finished area, central air

conditioning, one or two fireplaces, 2 or 2½ bathrooms, and an attached garage ranging in size from 529 to 792 square feet of building area. The comparables are in the same neighborhood as the subject and from approximately .08 to .5 of a mile from the subject property. These properties have improvement assessments ranging from \$100,476 to \$116,503 or from \$41.72 to \$44.25 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$91,068.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,893. The subject property has an improvement assessment of \$110,053 or \$51.57 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 improved with one-story dwellings of brick exterior construction that range in size from 2,356 to 2,640 square feet of living area. The homes were built in 1972 or 1975. Each comparable has a partial basement with two having finished area, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in size from 506 to 576 square feet of building area. Comparable #2 has a hot tub and comparable #3 has a shed. The comparables are in the same neighborhood as the subject and from approximately .26 to .28 of a mile from the subject property. These properties have improvement assessments ranging from \$120,172 to \$140,543 or from \$51.01 to \$53.24 per square foot of living area.

Conclusion of Law

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.

The parties submitted information on seven comparables to support their respective positions. Each comparable is improved with a dwelling that is from approximately 10% to 25% larger than the subject dwelling and from approximately 9 years to 17 years older than the subject dwelling, which would indicate that upward adjustments to the comparables for age and size, on an assessment per square foot basis due to economies of scale, would be appropriate. These comparables have improvement assessments that range from \$100,476 to \$140,543 or from \$41.72 to \$53.24 per square foot of living area. The subject's improvement assessment of \$110,053 or \$51.57 per square foot of living area falls within the range established by the comparables in this record. Given the differences between the comparables and the subject dwelling in size and age, the subject's improvement assessment is well supported. Based on this record 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: 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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