



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

APPELLANT: Hyo Chang
DOCKET NO.: 22-01034.001-R-1
PARCEL NO.: 15-12-301-002

The parties of record before the Property Tax Appeal Board are Hyo Chang, 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: \$75,601
IMPR.: \$288,425
TOTAL: \$364,026

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 two-story dwelling of wood siding exterior construction with 5,112 square feet of living area. The dwelling was constructed in 2000 and is approximately 22 years old. Features of the home include a full 3,190 square foot basement with 2,393 square feet of finished area, central air conditioning, three fireplaces and a 769 square foot garage. The property has a 29,621 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code assigned to the subject and within .46 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction. The homes range in age from 29 to 31 years old and range

in size from 4,543 to 5,682 square feet of living area. Each comparable has a basement ranging in size from 1,917 to 2,857 square feet of building area with finished area ranging in size from 904 to 2,143 square feet. Features include central air conditioning, two or five fireplaces and a garage ranging in size from 782 to 988 square feet of building area. The comparables have improvement assessments ranging from \$185,115 to \$240,373 or from \$40.75 to \$46.26 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$219,560 or \$42.95 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 \$364,026. The subject property has an improvement assessment of \$288,425 or \$56.42 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 located in the same assessment neighborhood code assigned to the subject and within .62 of a mile from the subject. The comparables consist of two-story dwellings of frame, brick or brick with frame exterior construction. The homes range in age from 7 to 29 years old and range in size from 4,825 to 5,365 square feet of living area. Each comparable has a basement ranging in size from 2,023 to 3,206 square feet with finished area ranging in size from 1,131 to 2,405 square feet and comparable #5 is also a lookout style. Additional features include central air conditioning, one to four fireplaces and a garage ranging in size from 832 to 1,197 square feet of building area. The comparables have improvement assessments ranging from \$278,379 to \$314,251 or from \$57.00 to \$63.68 per square foot of living area.

Based on the foregoing 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to differences in dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #1 and #2, each of which are substantially newer than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 as well as board of review comparables #3, #4 and #5 which present varying degrees of similarity to the subject in age, dwelling size and some other features. These comparables have improvement assessments ranging from \$204,190 to \$310,083 or from \$42.49 to \$57.80 per square foot of living area. The subject's improvement assessment of \$288,425 or \$56.42 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall assessment and on a square-foot basis which appears to be justified given that, but for board of review comparable #5, the subject has a larger basement and finished basement area than each the other four best comparables.

Based on this record and after considering appropriate adjustments to the best 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:

April 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Hyo Chang, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085