



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

APPELLANT: Christopher Kim
DOCKET NO.: 22-01667.001-R-1
PARCEL NO.: 15-23-102-001

The parties of record before the Property Tax Appeal Board are Christopher Kim, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$69,461
IMPR.: \$93,654
TOTAL: \$163,115

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 two-story dwelling of brick and frame exterior construction containing 2,095 square feet of living area.¹ The dwelling was constructed in 1969. Features of the home include a partial unfinished basement, central air conditioning, two bathrooms, and an attached garage with 506 square feet of building area. The property has a 25,700 square foot site located in Lincolnshire, Vernon Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal; the appellant is not contesting the land assessment. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story

¹ The board of review submitted a copy of the subject's property information sheet with a photograph of the subject dwelling. The photograph depicts a 1½-story style home; however, the house is described as a two-story dwelling on the property information sheet.

dwellings of frame or brick and frame exterior construction that range in size from 2,008 to 2,393 square feet of living area. The homes were built from 1963 to 1970. Each comparable has a basement with three having finished area, one or two fireplaces, and a garage ranging in size from 460 to 624 square feet of building area. The comparables have 1½, 2½ or 3 bathrooms. Eleven of the comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located from .41 to 1.10 miles from the subject property. These properties have improvement assessments ranging from \$69,645 to \$107,099 or from \$29.31 to \$46.06 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$88,713.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,115. The subject property has an improvement assessment of \$93,654 or \$44.70 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 comparable #3 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 1,984 to 2,154 square feet of living area. The homes were built from 1963 to 1970. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, 2 or 2½ bathrooms, and an attached garage ranging in size from 460 to 484 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from .42 to .97 of a mile from the subject. Their improvement assessments range from \$155,386 to \$162,473 or from \$45.53 to \$46.11 per square foot of building 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 record contains sixteen comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparables #1, #2, #5, #6, #8, #9, #10 and #12 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #7 due to the fact this property has finished basement area, a feature the subject does not have, and no central air conditioning, a feature of the subject property. The Board gives less weight to board of review comparables #2 and #4 as each property has finished basement area, a feature the subject does not have. The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4, and #11 as well as board of review comparables #1, #3 and #5, which includes the common comparable submitted by the parties. These comparables range in size from 2,000 to 2,186 square feet of living area. Appellant's comparable #1 has ½ less bathroom than the subject and would require an upward adjustment to make it more equivalent to the subject property for

this feature. Conversely, four of the remaining comparables have an additional ½ bathroom with reference to the subject dwelling suggesting each would require a downward adjustment to make them more equivalent to the subject property. Additionally, each comparable has one fireplace whereas the subject has no fireplace again suggesting each would require a downward adjustment to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$74,370 to \$95,880 or from \$36.89 to \$46.11 per square foot of living area. The subject's improvement assessment of \$93,654 or \$44.70 per square foot of living area falls within the range established by the best comparables in this record. 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: February 20, 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

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