



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

APPELLANT: Yeonwoo Moon  
DOCKET NO.: 22-01948.001-R-1  
PARCEL NO.: 12-18-101-070

The parties of record before the Property Tax Appeal Board are Yeonwoo Moon, 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 **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:** \$35,280  
**IMPR.:** \$97,300  
**TOTAL:** \$132,580

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 wood siding and brick exterior construction containing 2,275 square feet of living area. The dwelling was built in 1995. Features of the home include a full basement partially completed with a 767 square foot recreation room,<sup>1</sup> central air conditioning, one fireplace and an attached garage with 639 square feet of building area. The property has a 5,114 square foot site in Lake Bluff, Shields 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 twelve equity comparables improved with two-story dwellings that range in size from 2,266 to 2,376 square

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a full basement with a 767 square foot recreation room, which was not refuted by the appellant in rebuttal.

feet of living area. The homes were built from 1994 to 1997. Each comparable has a basement, one fireplace and a garage with either 441 or 639 square feet of building area. Eight comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located from approximately .02 to .41 of a mile from the subject property. The comparables have improvement assessments ranging from \$94,276 to \$101,097 or from \$40.20 to \$42.77 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$96,005.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,620. The subject property has an improvement assessment of \$102,340 or \$44.98 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, however, the Uniformity Grid Analysis stated the analysis is for tax year 2023. Nevertheless, the comparables are improved with two-story dwellings of wood siding, wood siding and brick, or wood siding and stone exterior construction that have either 2,275 or 2,364 square feet of living area. The homes were built from 1994 to 1996. Each property has a full basement with two being a walk-out style and three having finished area, one fireplace, and an attached garage with either 441 or 639 square feet of building area. Four comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property and are located within .36 of a mile from the subject property. These properties have improvement assessments ranging from \$92,761 to \$115,184 or from \$40.77 to \$48.72 per square foot of living area. The board's analysis indicated the subject had an improvement assessment of \$94,297 or \$41.45 per square foot of living area. As stated, these assessments appear to be for the 2023 tax year and not the 2022 tax year at issue.

### **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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, #5, #6, #7, #8 and #9 as these properties are most similar to the subject in features with the exception each has a smaller garage than the subject and none are described as having finished basement area, a feature of the subject property. These comparables have improvement assessments that range from \$94,276 to \$101,097 or from \$40.20 to \$42.77 per square foot of living area. The subject's improvement assessment of \$102,340 or \$44.98 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given appellant's comparables #4, #10, #11 and #12 as these comparables have no central air conditioning and none are described as having finished basement area, features of the subject property. No weight is given the comparables provided by the board of review as the assessment

information for the subject and the comparables related to the 2023 tax year, which is not the assessment year at issue. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: January 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

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