



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

APPELLANT: Hong Byun
DOCKET NO.: 23-00312.001-R-1
PARCEL NO.: 15-21-221-026

The parties of record before the Property Tax Appeal Board are Hong Byun, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. in Chicago; 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: \$42,544
IMPR.: \$102,580
TOTAL: \$145,124

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 2023 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 brick exterior construction with 1,983 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning and a 420 square foot garage. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on three comparable properties that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that were built in 2007, each containing 1,968 square feet of living area. Each comparable has central air conditioning and a 486 square foot garage. Comparable #1 has a fireplace. The comparables sold from May 2021 to November 2022 for prices ranging from

\$370,000 to \$405,000 or from \$188.01 to \$205.79 per square foot of living area, including land. The comparables have improvement assessments that range from \$103,467 to \$105,879 or from \$52.57 to \$53.80 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$130,642, which would reflect a market value of \$391,965 or \$197.66 per square foot of living area, including land, when using the statutory level of assessment of 33.33%. The appellant's requested a reduced improvement assessment of \$88,098 or \$44.43 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 \$145,124. The subject's assessment reflects a market value of \$435,416 or \$219.57 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$102,580 or \$51.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties that have the same assessment neighborhood code as the subject. Assessment data was provided for all five properties and sales data was provided for comparables #3 and #5. The comparables are improved with two-story dwellings of brick and frame exterior construction, each containing 1,983 square feet of living area. The dwellings were built from 2006 to 2013. Each comparable has a basement, central air conditioning and a 420 square foot garage. Comparables #3 and #5 sold in August 2021 and January 2022 for prices of \$405,000 and \$440,000 or for \$204.24 and \$221.89 per square foot of living area, including land, respectively. The five comparables have improvement assessments that range from \$105,344 to \$118,720 or from \$53.12 to \$59.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 five comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their lack of a basement, a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #3 and #5, which are similar to the subject in location and age, and identical to the subject in dwelling size,

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

design and features. These two comparables sold in August 2021 and January 2022 for prices of \$405,000 and \$440,000 or for \$204.24 and \$221.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$435,416 or \$219.57 per square foot of living area, including land, which is bracketed by the two the best comparable sales in the record. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

Additionally, the taxpayer contends assessment inequity as another 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 eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables due to their lack of a basement, a feature of the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are similar to the subject in location and age, and identical to the subject in dwelling size, design and some features. The comparables have improvement assessments ranging from \$105,344 to \$118,720 or from \$53.12 to \$59.87 per square foot of living area. The subject's improvement assessment of \$102,580 or \$51.73 per square foot of living area falls below the range established by the best comparables in the 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.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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: _____

August 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

AGENCY

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