



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

APPELLANT: Hyesun Lee
DOCKET NO.: 23-02528.001-R-1
PARCEL NO.: 16-29-415-009

The parties of record before the Property Tax Appeal Board are Hyesun Lee, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC 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 **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: \$41,274
IMPR.: \$93,903
TOTAL: \$135,177

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 2-story dwelling of brick exterior construction with 1,835 square feet of living area. The dwelling was constructed in 1967 and is approximately 56 years old. Features of the home include a basement, central air conditioning, and a 550 square foot garage. The property has an 8,601 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted an appeal petition on February 1, 2024 with information on six equity comparables presented in the Section V grid analysis of the petition. The appellant also presented a spreadsheet of additional comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that

applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable properties submitted by the appellant is given no weight.

The six comparables presented in the Section V grid analysis are located within the same assessment neighborhood code as the subject and from 0.02 to 0.35 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 1,746 to 2,050 square feet of living area. The dwellings range in age from 56 to 66 years old. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 312 to 536 square feet of building area. Four homes each have a fireplace. The comparables have improvement assessments ranging from \$88,944 to \$111,320 or from \$49.86 to \$54.30 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$93,903.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,773. The subject property has an improvement assessment of \$102,499 or \$55.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on equity comparables located within the same assessment neighborhood code as the subject and from 0.13 to 0.39 of a mile from the subject. The comparables are improved with 1.75-story or 2-story homes of brick exterior construction ranging in size from 1,620 to 2,225 square feet of living area. The dwellings range in age from 55 to 75 years old. Each home has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 312 to 672 square feet of building area. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$92,769 to \$123,680 or from \$55.45 to \$57.26 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued that the board of review's comparables are located more distant from the subject than the appellant's comparables and the board of review's comparable #2 is a 1.75-story home unlike the subject and is an older home than the subject.

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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparables, which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4, #5, and #6, which are more similar to the subject in dwelling size, age, location, and most features, although these comparables are slightly older homes than the subject with smaller garages than the subject and two comparables have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$88,944 to \$97,099 or from \$50.57 to \$50.94 per square foot of living area. The subject's improvement assessment of \$102,499 or \$55.86 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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 commensurate with the appellant's request 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

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 18, 2025

Clerk of the Property Tax Appeal Board

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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