



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

APPELLANT: Kyung Pyo Moon  
DOCKET NO.: 23-02883.001-R-1  
PARCEL NO.: 15-32-103-099

The parties of record before the Property Tax Appeal Board are Kyung Pyo Moon, the appellant, by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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:** \$32,049  
**IMPR.:** \$94,073  
**TOTAL:** \$126,122

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 wood siding exterior construction with 2,136 square feet of living area. The dwelling was constructed in 1971 and is approximately 52 years old. Features of the home include a crawl space foundation, central air conditioning, and a 440 square foot garage. The property has an 8,773 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation based on a recent appraisal, assessment inequity regarding the improvement, and a contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a report dated May 11, 2019 describing the subject's condition as of that date and a valuation report dated May 7, 2019 stating a value for the subject of \$345,800 as of that date based on six comparable sales in 2018 and 2019. The appellant also submitted a spreadsheet of five comparable sales 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).

In support of the assessment equity argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject and within 0.46 of a mile from the subject. The comparables are improved with 2-story homes of wood siding exterior construction with 2,136 square feet of living area. The dwellings range in age from 50 to 53 years old. Three homes have a crawl space foundation and two homes have a basement. Each comparable has central air conditioning and a 440 square foot garage. The comparables have improvement assessments ranging from \$74,275 to \$79,058 or from \$34.77 to \$37.01 per square foot of living area.

The appellant's appeal is also based in part on a contention of law. In support of this argument, the appellant submitted a brief arguing the subject is overvalued based on the valuation report submitted by the appellant and the subject's improvement was inequitably assessed based on the comparables presented by the appellant.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$52,951.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,122. The subject property has an improvement assessment of \$94,073 or \$44.04 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on seven comparables<sup>1</sup> located within the same assessment neighborhood code as the subject and within 0.39 of a mile from the subject. The comparables are improved with 2-story homes of frame exterior construction with 2,136 square feet of living area. The dwellings were built in 1970 or 1972. One home has a basement with finished area. Each home has central air conditioning and a 440 square foot garage. Six homes each have a fireplace. The comparables have improvement assessments ranging from \$94,073 to \$105,951 or from \$44.04 to \$49.60 per square foot of living area. Three comparables have 8,775 or 9,898 square foot sites and sold from June 2022 to January 2023 for prices ranging from \$463,000 to \$499,900 or from \$216.76 to \$234.04 per square foot of living area, including land.

The board of review submitted a brief objecting to the appellant's overvaluation claim where no appraisal was submitted and the comparable sales were not presented on the Board's prescribed forms. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As an initial matter, the Board finds the sole basis for this appeal that was supported by evidence submitted by the appellant is assessment equity. The Board finds neither of the reports submitted by the appellant is an appraisal prepared by a licensed appraiser, and thus, the Board finds the

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<sup>1</sup> The comparables are presented in two grid analyses and are renumbered as comparables #1 through #7 for ease of reference.

appellant has failed to submit an appraisal in support of the overvaluation claim. With respect to the comparable sales, 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 comparable sales submitted by the appellant is given no weight. Based on the foregoing, the Board finds the appellant has not submitted any evidence in support of the overvaluation claim and the Board shall not further consider this basis for appeal. Moreover, the Board finds the appellant's contention of law is merely a reiteration of the other two bases of appeal selected in the appeal petition and the Board will not further consider the appellant's contention of law basis for appeal.

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 record contains a total of twelve comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #5 and the board of review's comparable #7, which each have a basement unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #4 and the board of review's comparables #1 through #6, which are similar or identical to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$74,275 to \$96,211 or from \$34.77 to \$45.04 per square foot of living area. The subject's improvement assessment of \$94,073 or \$44.04 per square foot of living area falls within 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 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: June 17, 2025



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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