



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

APPELLANT: Jonathan Lee
DOCKET NO.: 24-02878.001-R-1
PARCEL NO.: 15-32-112-004

The parties of record before the Property Tax Appeal Board are Jonathan Lee, the appellant, by attorney Soojae Lee, of the Law Offices of Soojae Lee, P.C. in Rolling Meadows; 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: \$36,932
IMPR.: \$120,093
TOTAL: \$157,025

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 2024 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 split level dwelling of frame exterior construction with 1,629 square feet of living area. The dwelling was constructed in 1970 and is approximately 54 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 567 square foot garage. The property has an approximately 8,775 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with split level dwellings of frame exterior construction ranging in size from 1,555 to 1,890 square feet of living area. The homes were 52 or 54 years old. Each comparable has central air conditioning, one fireplace and a garage with 567 or 810 square feet

of building area. The comparables have improvement assessments ranging from \$83,548 to \$123,397 or from \$53.73 to \$68.52 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$105,885 or \$65.00 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 \$157,025. The subject has an improvement assessment of \$120,093 or \$73.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The board of review also submitted a spreadsheet with an additional comparable that was 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). Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, this additional comparable property submitted by the board of review is given no weight.

The comparables are improved with split level dwellings of frame exterior construction with 1,548 or 1,556 square feet of living area. The homes were built in 1970 or 1972. Each comparable has a lower level with finished area, central air conditioning and a garage with 567 square feet of building area. Three dwellings had one fireplace. The comparables have improvement assessments ranging from \$112,186 to \$118,281 or from \$72.44 to \$76.02 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

As an initial matter, 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.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size and/or are not reported to have a finished lower level, a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review's comparables which are more similar to the subject in dwelling size and have a finished lower level. These comparables have improvement assessments that range from \$112,186 to \$118,281 or from \$72.44 to \$76.02 per square foot of living area. The subject's improvement assessment of \$120,093 or \$73.72 per square foot of living area falls within the range established by the best comparables in this record on a per square foot of living area basis. 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:

April 21, 2026



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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COUNTY

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