



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

APPELLANT: Lynne Kang  
DOCKET NO.: 12-02315.001-R-1  
PARCEL NO.: 11-28-108-044

The parties of record before the Property Tax Appeal Board are Lynne Kang, the appellant, by attorney Sang Lee of the Law Offices of Sang Lee in Arlington Heights; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$51,708  
**IMPR.:** \$146,954  
**TOTAL:** \$198,662

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 2012 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 part two-story and part one-story dwelling of brick exterior construction with 3,563 square feet of living area. The home was built in 2002. Features

include an unfinished basement, central air conditioning, two fireplaces and an attached 701 square foot garage. The property has a 11,721 square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant's appeal is based on both overvaluation and unequal treatment in the assessment process. In support of these claims, the appellant submitted a grid analysis of five comparables, two of which were sales.

The two sales were located from .04 to .29 of a mile from the subject. The sales occurred in May 2011 and April 2012 for prices of \$600,000 and \$535,000 or \$169.26 and \$162.29 per square foot of building area including land, respectively.

The five equity comparables were located from .04 to .29 of a mile from the subject. The comparables had land assessments ranging from \$49,246 to \$56,632 or from \$4.41 to \$5.03 per square foot of land area. The comparables had improvement assessments ranging from \$142,459 to \$153,054 or from \$40.06 to \$41.18 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$46,000, the subject's improvement assessment to \$140,000 and the subject's total assessment to \$186,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$198,662 was disclosed. The subject's assessment reflects an estimated market value of \$607,158 or \$170.41 per square foot of living area, land included, using the 2012 three-year median level of assessments for Lake County of 32.72%. The subject's land assessment was \$51,708 or \$4.41 per square foot of land area and the subject's improvement assessment was \$146,954 or \$41.24 per square foot of living area.

In support of the subject's assessment and market value, the board of review presented a Multiple Listing Service (MLS) sheet and an Illinois Real Estate Transfer Declaration disclosing the subject property was sold in an arm's-length transaction on June 14, 2013 for a price of \$700,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant contends in part unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds no reduction in the subject's land assessment is appropriate.

The appellant submitted five equity comparables for the Board's consideration. The appellant's comparables had land assessments ranging from \$49,246 to \$56,632 or from \$4.41 to \$5.03 per square foot of land area. The subject's land assessment was \$51,708 or \$4.41 per square foot of land area, which is within the range of the comparables in this record. Therefore the Board finds no reduction in the subject's land assessment is warranted.

The appellant's comparables had improvement assessments ranging from \$142,459 to \$153,054 or from \$40.06 to \$41.18 per square foot of living area. The subject's improvement assessment was \$146,954 or \$41.24 per square foot of building area, which is within the range of the comparables on a total improvement assessment basis and slightly above the range of the comparables on a per square foot basis. However, the subject has superior features, such as an extra fireplace and a larger garage, which support a higher per square foot improvement assessment. Therefore the Board finds a reduction in the subject's improvement assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant submitted only two sales for the Board's consideration. The sales occurred in May 2011 and April 2012

for prices of \$600,000 and \$535,000 or \$169.26 and \$162.29 per square foot of building area including land, respectively. The subject's assessment reflects an estimated market value of \$607,158 or \$170.41 per square foot of living area, land included, which is slightly above the market values established by the comparables in this record. However, the subject has superior features, such as an extra fireplace and a larger garage, which would support a higher market value. Furthermore, the subject property's arm's-length sale transaction on June 14, 2013 for a price of \$700,000 supports the subject's 2012 assessment. Therefore, the Board finds the subject property's assessment is justified on this record on grounds of overvaluation.

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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

Member

*J.R.*

Member

DISSENTING:

C E R T I F I C A T I O N

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 20, 2015

*A. ...*

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 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 the subsequent year 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.

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.