



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

APPELLANT: Sun Im  
DOCKET NO.: 09-01732.001-R-1  
PARCEL NO.: 11-08-309-008

The parties of record before the Property Tax Appeal Board are Sun Im, the appellant, by attorney Steven B. Pearlman, of Steven B. Pearlman & Associates in Chicago, 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:** \$56,796  
**IMPR:** \$134,835  
**TOTAL:** \$191,631

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick and frame construction containing 3,255 square feet of living area. The dwelling is 20 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a garage of 600 square feet of building area. The property is located in Libertyville, Libertyville Township, Lake County.

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a grid analysis and copies of Multiple Listing Service sheets for the comparable properties.

The three comparables were described as two-story frame dwellings that were 20 or 23 years old. The dwellings range in size from 3,038 to 3,170 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace, and a garage ranging in size from 441 to 552 square feet of building area. The comparables have improvement assessments ranging from \$118,949 to \$133,971 or from \$38.26 to \$44.10 per square foot of living area. The subject's improvement assessment is \$134,835 or \$41.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$118,104 or \$36.28 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for each of the comparables. The sales occurred between April and August 2008 for prices ranging from \$520,000 to \$550,000 or from \$165.62 to \$181.04 per square foot of living area including land. Based on this evidence, the appellant requested a total assessment reduction to \$174,900 or to reflect a market value of approximately \$524,700 or \$161.20 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal"; based on the Final Decision, the subject's final assessment was \$191,631.<sup>1</sup> The subject's assessment reflects an estimated market value of \$583,174 or \$179.16 per square foot of living area, land included, using the 2009 three-year median level of assessments for Lake County of 32.86%. In support of the subject's assessment and market value, the board of review presented a letter from the township assessor and grid analyses with both equity and sales comparables.

As to the equity evidence, the board of review presented descriptions and assessment information on six comparable properties consisting of two-story frame dwellings that ranged in age from 14 to 20 years old. The dwellings range in size from 3,116 to 3,560 square feet of living area. Features include full basements, central air conditioning, a fireplace, and a garage ranging in size from 552 to 736 square feet of building area. These properties have improvement assessments ranging from \$128,702 to \$145,289 or from \$40.81 to \$42.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In the letter, the township assessor reported there were only four sales in the subject's neighborhood between 2006 and 2008; according to the township assessor, the two sales reported here "are substantially different in size from the subject." These two comparable sales occurred in February and June 2007. These two-story frame or masonry dwellings were 19 and 20 years old, respectively. They contain 2,592 and 3,707 square feet of living area, respectively, and feature full basements, central air conditioning, one or two fireplaces, and a garage of 483 or 637 square feet of building area. The properties sold for \$575,000

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<sup>1</sup> There was a typographical error on the Notes as to the final assessment.

and \$819,500 or \$221.84 and \$221.07 per square foot of living area, land included.

In the letter, the township assessor further reported an expansion for sales revealed sales in an adjacent neighborhood. These four sales are set forth in another grid. The assessor contends the subject and this adjacent neighborhood are "interchangeable" from a market perspective; the appellant's comparables are from this adjacent area. The comparables are two story frame or frame and masonry dwellings were 21 or 22 years old and range in size from 2,942 to 3,406 square feet of living area. Each features a full basement, central air conditioning, a fireplace, and a garage ranging in size from 484 to 605 square feet of building area. These properties sold between April and July 2008 for prices ranging from \$575,000 to \$685,000 or from \$183.47 to \$226.04 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted nine equity comparables to support their respective positions before the Board. The comparables had improvement assessments that ranged from \$38.26 to \$42.41 per square foot of living area. The subject's improvement assessment of \$41.42 per square foot of living area is within the range established by the most similar comparables. All of the comparables were relatively similar to the subject in location, age, size and/or features. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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 parties submitted a total of nine comparable sales for the Board's consideration. The Board has given less weight to the two board of review comparables said to be in the subject's neighborhood because the township assessor reported these properties were "substantially different in size from the subject." Thus, the Board finds the remaining seven sales comparables presented by both parties were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between April and August 2008 for prices ranging from \$165.62 to \$226.04 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$583,174 or \$179.16 per square foot of living area, including land, which is within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn P. Lerbis*

Member

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: September 23, 2011

*Allen Castrovillari*

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.