



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

APPELLANT: Young Song  
DOCKET NO.: 12-02234.001-R-1  
PARCEL NO.: 11-22-303-012

The parties of record before the Property Tax Appeal Board are Young Song, the appellant; 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:** \$49,699  
**IMPR.:** \$7,641  
**TOTAL:** \$57,340

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 one-story dwelling of brick exterior construction with 936 square feet of living area. The dwelling was constructed in 1949. Features of the home include a slab foundation, central air conditioning and a 264 square foot detached garage. The property has an 8,641 square foot

site and is located in Libertyville, Libertyville Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested comparable sales located from .13 to .33 of a mile from the subject. The sales occurred from April 2010 to October 2012 for prices ranging from \$155,000 to \$160,000 or from \$165.60 to \$170.94 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,340. The subject's assessment reflects a market value of \$175,244 or \$187.23 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

As to the appellant's comparables, the board of review's representative argued that two of the appellant's comparables lack central air conditioning and the third lacks a garage, which are dissimilar features when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .06 to .43 of a mile from the subject. The sales occurred from May 2010 to July 2012 for prices ranging from \$170,000 to \$183,000 or from \$181.62 to \$195.51 per square foot of living area, including land.

The board of review's witness, Libertyville Township Deputy Assessor Mark Doetsch, testified that the board of review's comparable #1, on Rockland Road, has an inferior location due to its proximity to a busy street.

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

Under rebuttal, the appellant argued that the board of review's comparable #3 has an additional room built in the garage, which would increase the square foot of living area to approximately 1,500 square feet. In addition, the appellant submitted

information after the conclusion of the hearing, which included an additional comparable and corrected information regarding the comparables submitted by both parties. This additional information was submitted after the hearing and will not be considered.

The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

### Conclusion of Law

For this appeal, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the sales in this record support the subject's assessment.

The parties submitted a total of six sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its sale date occurring greater than 18 months prior to the subject's January 1, 2012 assessment date. Likewise, the Board gave less weight to the board of review's comparable #1 due to its sale date occurring greater than 19 months prior to the subject's January 1, 2012 assessment date. These sales would also lack probative value as to the subject's market value as of the subject's January 1, 2012 assessment date. The Board also gave less weight to the board of review's comparable #3 due to its additional room built in the garage. The Board finds the remaining three sales submitted by the parties were most similar to the subject in location, style, age and most features. These comparables also sold more proximate to the subject's January 1, 2012 assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had

sale dates occurring from November 2011 to October 2012 for prices ranging from \$155,000 to \$183,000 or from \$165.60 to \$195.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$175,244 or \$187.23 per square foot of living area, including land, which is within the range of the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

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: August 22, 2014

*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.