



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

APPELLANT: Sung Park
DOCKET NO.: 12-26374.001-C-1 through 12-26374.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sung Park, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd in Chicago; and the Cook 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 **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-26374.001-C-1	25-03-321-004-0000	9,000	32,437	\$41,437
12-26374.002-C-1	25-03-321-005-0000	9,000	32,437	\$41,437

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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 two parcels of land totaling 9,600 square feet and improved with a five-year old, one-story, masonry, commercial building containing 3,900 square feet of building area. The property is located in Hyde Park Township, Cook County and is classified as 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted a list of five equity comparables. The appellant's evidence lists the unit value of each comparable based on the comparables' total assessment. The appellant withdrew the vacancy argument at hearing.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,874 with an improvement assessment of \$64,874 or \$16.63 per

square foot of building area. In support of its contention of the correct assessment the board of review submitted five sales comparables.

At hearing, the appellant's attorney argued that the comparables are similar to the subject and have unit values below the subject's market value based on the subject's assessment. The appellant acknowledged he used the total assessment when developing the unit values. He also acknowledged that four properties received partial assessments and that the grid lists the assessments at full value. The appellant did not have the assessor's printouts listing the comparables' assessment by land and improvement.

The board of review's representative, Lester McCarroll, argued that the comparable properties are much older than the subject which is five years old while the comparables are 62 to 100 years old. He also argued that several of the comparables are not similar in size with comparable #4 being five times larger than the subject. Finally, he argued that they are not located in the same neighborhood as the subject, but are in the same township.

In rebuttal, the appellant's attorney argued that there were not many properties to choose from within the subject's township and that is why the sizes may not be as similar to each other, but some are close in size and the Board should look to all the pertinent factors.

Mr. McCarroll argued that difficulty in finding comparable properties is why the board of review believes that income is the base way to value a property income producing properties.

Conclusion of Law

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 failed to establish by clear and convincing evidence that the subject is inequitably assessed. The appellant used the total assessment when arriving at the comparables median assessment and did not breakout the assessment by land and improvement nor was the appellant able to provide this information at the time of hearing. Without this basic information, the Board is unable to determine the true assessments for the comparables' land and improvement. Therefore, the Board finds the appellant did not meet his burden and a reduction in the 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.



Chairman



Member



Member



Member



Acting 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: February 24, 2017



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.