



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

APPELLANT: Chang Baik  
DOCKET NO.: 14-28249.001-R-1  
PARCEL NO.: 04-22-306-005-0000

The parties of record before the Property Tax Appeal Board are Chang Baik, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

**LAND:** \$2,660  
**IMPR.:** \$47,549  
**TOTAL:** \$50,209

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 2013 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of frame construction with 2,324 square feet of living area. The dwelling is 13 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 3,130 square foot site, and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,209. The subject property has an improvement assessment of \$47,549, or \$20.46 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, and one sale comparable.

In rebuttal, the appellant argued that the board of review's evidence was not timely, and should be given no weight. The appellant also argued that the board of review's evidence, if timely, did not include any supporting documentation.

### **Conclusion of Law**

Initially, the Board finds that the board of review's evidentiary submission was submitted timely.

Upon receipt of the completed petition from the contesting party, the Clerk of the Property Tax Appeal Board shall notify the board of review of the filing of the appeal. Upon notification of the filing of the appeal, the board of review shall submit its completed Board of Review Notes on Appeal disclosing the final assessment of the subject property ... The Board of Review Notes on Appeal and all written and documentary evidence supporting the board of review's position must be submitted to the Property Tax Appeal Board within 90 days after the date of the notice of the filing of an appeal unless the board of review objects to the jurisdiction of the Property Tax Appeal Board over the assessment appeal.

86 Ill.Admin.Code §1910.40(a).

The time within which any act under this Part is to be done shall be computed by excluding the first day and including the last. Saturdays, Sundays and legal holidays for the State of Illinois shall be included in computing the time, except that when the time period expires on a Saturday, Sunday or a legal holiday for the State of Illinois, the time period shall be extended to include the next following business day.

86 Ill.Admin.Code §1910.25(a). The board of review was notified of the appellant's appeal on August 28, 2015. Therefore, for the board of review's submission to be timely, it must have been mailed to the Board by Thursday, November 26, 2015. However, that date was a legal holiday for the State of Illinois, as it was Thanksgiving Day. The Board received the board of review's "Board of Review Notes on Appeal" on Monday, November 30, 2015, which was the "next following business day" following the Thanksgiving holiday.<sup>1</sup> Therefore, the board of review's evidence was submitted timely under the provisions stated above.

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

---

<sup>1</sup> The Board notes that the Board's offices were closed the Friday after Thanksgiving as well.

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.

The Board finds the best evidence of assessment equity to be appellant comparable #1, and board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$16.25 to \$21.71 per square foot of living area. The subject's assessment of \$20.46 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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.



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: November 23, 2016



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.