



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

APPELLANT: Yoon Auh
DOCKET NO.: 14-35785.001-R-1
PARCEL NO.: 05-07-413-003-0000

The parties of record before the Property Tax Appeal Board are Yoon Auh, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **A Reduction** 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: \$12,057
IMPR.: \$50,443
TOTAL: \$62,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 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 2-story dwelling of frame and masonry exterior construction with 2,789 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 9,100 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant made reference that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-21938.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$62,500 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2013 and 2014 are within the same general assessment period for

New Trier Township. (86 Ill.Admin.Code §1910.90(i)). In a letter dated August 14, 2018, the appellant requested the 2013 assessment be carried forward to tax year 2014 per Section 16-185 of the Property Tax Code.

The appellant also submitted an appraisal estimating the subject property had a market value of \$625,000 as of January 1, 2012. The appraisal was prepared by Audrey Clamage, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach and the cost approach to value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,000. The subject property has an improvement assessment of \$52,943 or \$18.98 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 with the same neighborhood and classification codes as the subject property. The comparables are improved with 2-story dwellings that range in age from 1 to 25 years old. The comparables have full basements, one of which has finished area. All have central air conditioning, one or two fireplaces and 2-car or 3-car garages. The dwellings range in size from 2,633 to 2,935 square feet of living area and have improvement assessments ranging from \$60,055 to \$75,290 or from \$22.14 to \$26.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission.

Conclusion of Law

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment. The record further indicates that the subject property is an owner-occupied dwelling and that 2013 and 2014 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a

reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

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: September 17, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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