



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

APPELLANT: UnBo Chung  
DOCKET NO.: 16-21342.001-R-1 through 16-21342.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are UnBo Chung, 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
16-21342.001-R-1	05-18-212-022-0000	8,720	80,986	\$89,706
16-21342.002-R-1	05-18-212-034-0000	4,000	0	\$4,000

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 2016 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. Parcel #1 (PIN 05-18-212-022-0000) has a two-story dwelling of frame and masonry exterior construction. The dwelling is approximately 54 years old and has 2,714 square feet of living area. Features of the home include a partial basement that is unfinished, central air conditioning, a fireplace, and a two-car attached garage. Parcel #2 has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Winnetka, 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 contends improvement assessment inequity as the basis of the appeal for Parcel #1 and did not contest the land assessments for either of the subject's two parcels. In support of this argument, the appellant submitted information on three equity comparables that are located

within the same neighborhood code as the subject. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction containing from 2,964 to 3,022 square feet of living area. The dwellings are 51 or 52 years old. Two comparables have central air conditioning, and each comparable has one or two fireplaces and a two-car garage. The comparables have improvement assessments that range from \$76,300 to \$80,389 or from \$25.25 to \$27.05 per square foot of living area. The appellant's requested two different reduction amounts for Parcel #1's improvement assessment within their evidence. The appellant requested an improvement assessment reduction of \$71,215 or \$26.24 per square foot of living area within their "Residential Appeal" form and a reduction of \$67,215 or \$24.77 per square foot of living area within their Property Tax Appeal Board "Addendum to Petition." This will not impact the Board's final decision as to the subject's improvement assessment since it will be based upon the evidence presented by both parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for Parcel #1 of \$89,706. Parcel #1 has an improvement assessment of \$80,986 or \$29.84 per square foot of living area. In support of its contention of the correct assessment for Parcel #1, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of stucco, frame, or frame and masonry exterior construction containing from 2,320 to 3,006 square feet of living area. The dwellings range in age from 13 to 62 years old and have partial or full basements, three of which have finished areas. Each comparable has one or two fireplaces. Three comparables have central air conditioning and a 1.5-car or a two-car garage. The comparables have improvement assessments that range from \$75,660 to \$103,076 or from \$30.00 to \$34.29 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparables of the appeal for Parcel #1 for the Board's consideration. The Board gives less weight to the board of review comparables #1, #2, and #4 due to their considerably newer ages and/or dissimilar finished basements when compared to the subject property.

The Board finds the best evidence of assessment equity for Parcel #1 to be the appellant's comparables along with the board of review comparable #3. These comparables received greater weight because they are closer in age to the subject property and most similar the subject in location, dwelling size, unfinished basements, and most features. These four comparables have improvement assessments ranging from \$25.25 to \$31.61 per square foot of living area. The

subject's improvement assessment for Parcel #1 of \$29.84 per square foot of living area falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement for Parcel #1 was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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.

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Chairman



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Member

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Member



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Member

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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: July 16, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

UnBo Chung, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602