



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

APPELLANT: Ronald Yoo  
DOCKET NO.: 16-35401.001-R-1  
PARCEL NO.: 03-02-400-014-0000

The parties of record before the Property Tax Appeal Board are Ronald Yoo, the appellant; 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:** \$4,006  
**IMPR.:** \$17,994  
**TOTAL:** \$22,000

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 a split-level style single family dwelling of frame construction with 1,811 square feet of living area. The dwelling was constructed in 1990. Features of the property include central air conditioning, one fireplace and a detached garage with 450 square feet of building area. The property has an 8,012 square foot site and is located in Wheeling, Wheeling Township, Cook County. The property is classified as a class 2-07 residential property under the Cook County Real Property Assessment Classification Ordinance with a level of assessment of 10% of market value.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on four comparables, two of which sold. The appellant described the comparables as being improved with three split level style homes and a ranch style dwelling that ranged in size from 1,172 to 1,888 square feet of living area and in age from 18 to 21 years old. Each comparable has central air conditioning and a garage. Three

comparables have one or two fireplaces. Comparables #1 and #2, which have the same classification code as the subject property, sold in October 2016 and January 1998 for prices of \$205,000 and \$175,000 or \$119.53 and \$98.76 per square foot of living area, including land, respectively. Furthermore, the four comparables submitted by the appellant have total assessments ranging from \$20,692 to \$22,602

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$26,010 reflecting a market value of \$260,100 or \$143.62 per square foot of living area, including land, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-07 property of 10%. The appellant requested the subject's assessment be reduced to \$22,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

### **Conclusion of Law**

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. 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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the only evidence of market value as of the assessment date to be comparable sale #1 submitted by the appellant that sold in October 2016 for a price of \$205,000 or \$119.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$260,100 or \$143.62, which is above the only relevant comparable sale in this record.

Additionally, the Board finds the comparables provided by the appellant had total assessments ranging from \$20,692 to \$22,602. The subject has a total assessment of \$26,010, which is significantly above the range of the appellant's comparables.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is warranted.

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



\_\_\_\_\_  
Member

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Member



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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: April 23, 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

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