



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

APPELLANT: Nancy J. and Hyock Kim  
DOCKET NO.: 19-00283.001-R-1  
PARCEL NO.: 12-02-06-411-009-0000

The parties of record before the Property Tax Appeal Board are Nancy J. and Hyock Kim, the appellants, by attorney Zaki M. Anarwala, of ZMA Legal in Deerfield, and the Will 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 **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$102,449  
**IMPR.:** \$177,607  
**TOTAL:** \$280,056

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 two-story dwelling of brick exterior construction with 4,113 square feet of living area. The dwelling was built in 2005 and is approximately 14 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 722 square foot garage. The property has a 13,500 square foot site and is located in Naperville, DuPage Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within .2 of a mile from the subject property. The comparables are described as one, part two-story and part one-story dwelling and three, two-story dwellings of brick and frame exterior construction ranging in size from 4,395 to 4,888 square feet of living area. The dwellings range in age from 14 to 16 years old. The comparables have basements,

with two having finished area. Each comparable has central air conditioning, two fireplaces, and a garage ranging in size from 723 to 819 square feet of building area. The comparables have improvement assessments ranging from \$176,883 to \$204,795 or from \$39.60 to \$41.90 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$280,056. The subject property has an improvement assessment of \$177,607 or \$43.18 per square foot of living area.

In response to the appeal, the board of review submitted a response from the county that critiqued the appellant's comparables noting differences in size and features when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .11 of a mile from the subject property. Board of review comparable #1 was also submitted by the appellant. The comparables are described as a two-story dwelling and two, part two-story and part one-story dwellings of brick or brick and stone exterior construction ranging in size from 4,089 to 4,536 square feet of living area. The dwellings were constructed in 2004 or 2006. The comparables have basements, two with finished area. Each comparable has central air conditioning, two or three fireplaces, and a garage ranging in size from 757 to 918 square feet of building area. The comparables have improvement assessments ranging from \$179,647 to \$191,297 or from \$39.60 to \$46.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration which includes the parties' common comparable. The Board gave less weight to the appellants' comparables #1 and #3 along with the parties' common comparable which are less similar in dwelling size to the subject and the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparables #1 and #2 which overall are most similar to the subject in dwelling size, age and most features. However, board of review comparable #1 has finished basement area unlike the subject's unfinished basement, which suggests a downward adjustment to make it more equivalent to the subject. These comparables have improvement assessments ranging from

\$176,883 to \$191,297 or from \$40.25 to \$46.78 per square foot of living area. The subject's improvement assessment of \$177,607 or \$43.18 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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. 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: December 21, 2021



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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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