



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

APPELLANT: James Yu
DOCKET NO.: 19-36424.001-R-1
PARCEL NO.: 04-23-106-023-0000

The parties of record before the Property Tax Appeal Board are James Yu, 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 **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: \$4,762
IMPR.: \$52,565
TOTAL: \$57,327

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 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 frame and masonry exterior construction with 2,163 square feet of living area. The dwelling is 20 years old. Features of the home include partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage containing 400 square feet of building area. The property has a 3,969-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.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within .25 of a mile from the subject and within the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with two-story dwellings of frame and masonry or masonry exterior construction each containing 2,414 square feet of living area. The dwellings are either 20 or 21 years old. Each home features central air-conditioning, a fireplace, and an attached garage containing 400-square feet of

building area.¹ The comparables have improvement assessments ranging from \$54,095 to \$54,153 or either \$22.41 or \$22.43 per square foot of living area. The appellant also submitted photographs of the subject and the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,494 or \$22.42 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,327. The subject has an improvement assessment of \$52,565 or \$24.30 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four assessment equity comparables located within .25 of a mile and within the same subdivision as the subject property. The comparables are improved with two-story dwellings of frame and masonry exterior construction containing either 2,032 or 2,163 square feet of living area. The dwellings are either 19 or 20 years old. Three homes each feature a partial unfinished basement, and one home is built on a concrete slab foundation. The homes each also feature central air-conditioning, a fireplace, and a two-car garage. The properties have improvement assessments ranging from \$49,699 to \$52,636 or from \$24.30 to \$24.46 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 taxpayer contends assessment inequity regarding the improvement 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 improvement assessment is not warranted.

The parties submitted a total of eight assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables along with board of review comparable #4 based on each of these homes lacking a basement, dissimilar to the subject's partial basement.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #3 which were most similar to the subject in location, design, dwelling size and most features. These three best comparables have improvement assessments ranging from \$52,556 to \$52,636 or from \$24.30 to \$24.33 per square foot of living area. The subject's improvement assessment of \$52,565 or \$24.30 per square foot of living area falls within the range established by the most similar comparables in this record.

¹ The appellant disclosed that none of the comparables have a basement but did not disclose the specific type of foundation for any of his four equity comparables.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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.



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: March 16, 2021



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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