



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

APPELLANT: Mei Ku  
DOCKET NO.: 19-50348.001-R-1  
PARCEL NO.: 02-16-409-010-0000

The parties of record before the Property Tax Appeal Board are Mei Ku, the appellant(s); 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:** \$7,000  
**IMPR.:** \$7,000  
**TOTAL:** \$14,000

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 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 one-story, single-family dwelling of frame construction with 1,063 square feet of living area. The building is 66 years old. Features of the home include a crawl space, two bedrooms, one full bathroom and a two-car garage. The property has a 20,000 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$140,000 as of January 1, 2019. The appraisal relied on the sales comparison approach, and it contained information on six comparable sales. The comparable properties sold between September 2017 and January 2019. The comparable properties ranged: in price between \$120,000 to \$190,000; in

size between 1,225 to 1,640; and in sale price per square foot between \$85.78 to \$124.49, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,351. The subject's assessment reflects a market value of \$213,510 or \$200.86 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables; two of which contained sales data.

During the May 3, 2023, hearing, appellant's witness and appraiser, Mr. William Falkanger, testified about the basis for his assessment of the subject property and the factors that weighed heavily in his ultimate conclusions. He testified the property was in "rough shape" and was also located on an arterial road in Palatine. Those two factors were detrimental factors in receiving a higher valuation. On cross examination, Mr. Falkanger could not commit to the highest and best use of the land and said it could either be treated as a tear-down or a fixer-upper. He testified how he tried to choose comparable properties that were in similar physical condition and made adjustments accordingly.

The board of review argued that the subject property was in the same condition at the time of purchase, stating the appellant should not benefit from failing to make any improvements. Additionally, the board argued the land itself would have appreciated in value since purchase. However, there was no testimony or evidence submitted to support this position.

### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence submitted to determine market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of six suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, and the appraiser determined that the subject's market value was \$140,000. In contrast, the board of review's evidence consists of data concerning the assessed value of the subject and the board of review's suggested comparables; only providing sales data for two comparables.

The Board finds the subject property had a market value of \$140,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance shall apply.

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



\_\_\_\_\_  
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: June 27, 2023



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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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APPELLANT

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