



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

APPELLANT: Young Chul Chun
DOCKET NO.: 20-35572.001-R-1
PARCEL NO.: 04-07-209-013-0000

The parties of record before the Property Tax Appeal Board are Young Chul Chun, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$18,451
IMPR.: \$45,983
TOTAL: \$64,434

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 2020 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 is improved with a two-story dwelling of frame and masonry exterior construction containing 3,879 square feet of living area. The dwelling is approximately 40 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a detached 2½-car garage. The property has a 15,376 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-08 properties improved with dwellings of frame or frame and masonry exterior construction that range in size from 4,121 to 4,732 square feet of living area. The homes range in age from 27 to 37 years old. Each comparable has a full

basement with one having finished area, central air conditioning, one fireplace, two or three full bathrooms, one or two half-bathrooms, and a two-car or a three-car attached garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$41,988 to \$50,829 or from \$9.90 to \$10.74 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$40,225.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,434. The subject property has an improvement assessment of \$45,983 or \$11.85 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 each with a 2-08 classification code and improved with a two-story dwelling of frame and masonry exterior construction that range in size from 3,988 to 4,062 square feet of living area. The homes range in age from 35 to 40 years old. Each property has a full or partial basement with two having formal recreation rooms, central air conditioning, one or two fireplaces, and a two-car garage. Each comparable has three full bathrooms and three comparables have one or two half-bathrooms. The board of review described the subject property and three comparables as having other improvements, but no other details were provided. These properties have the same neighborhood code as the subject and are located either in the same block or approximately ¼ mile from the subject property. Their improvement assessments range from \$47,282 to \$49,516 or from \$11.86 to \$12.19 per square foot of living area.

Conclusion of Law

The appellant 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 provided eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject dwelling in size and/or age than are the comparables provided by the appellant. These comparables are relatively similar to the subject dwelling in features. The board of review comparables have improvement assessments that range from \$47,282 to \$49,516 or from \$11.86 to \$12.19 per square foot of living area. The subject's improvement assessment of \$45,983 or \$11.85 per square foot of living area falls below the range established by the best comparables in this record supporting the conclusion the subject is not being inequitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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.



Chairman



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: _____

July 16, 2024



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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