



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

APPELLANT: Soon Kwon
DOCKET NO.: 20-39026.001-R-1
PARCEL NO.: 04-29-102-008-0000

The parties of record before the Property Tax Appeal Board are Soon Kwon, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$19,062
IMPR.: \$43,335
TOTAL: \$62,397

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 consists of a two-story dwelling of masonry exterior construction with 2,896 square feet of living area. The dwelling is approximately 29 or 30 years old.¹ Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 3.5-car garage. The property has a 15,885 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 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. The appellant also checked "Contention of Law" on the appeal petition, however, in a brief, the appellant's counsel only argued that the subject property's improvement was

¹ The appellant reported the subject dwelling is 30 years old, whereas the board of review reported the subject dwelling is 29 years old.

inequitably assessed. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of frame and masonry exterior construction ranging in size from 2,619 to 3,173 square feet of living area. The dwellings are 43 to 55 years old. According to the property characteristic printouts provided by the appellant the comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$22,082 to \$29,153 or from \$7.74 to \$9.57 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$24,876 or \$8.59 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 \$62,397. The subject property has an improvement assessment of \$43,335 or \$14.96 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same property classification code as the subject and two of which have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,924 to 3,733 square feet of living area. The dwellings are 1 to 52 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$48,804 to \$76,021 or from \$13.07 to \$24.51 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 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 record contains nine suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, age, dwelling size and/or features. Nonetheless, the Board has given less weight to the appellant's comparables #1, #2 and #5 which are approximately 22 to 25 years older than the subject. The Board has given reduced weight to board of review comparables #1 and #2 due to their considerably larger dwelling sizes when compared to the subject and to board of review comparables #3 and #4 due to their locations in a different city and/or their less similar dwelling ages when compared to the subject.

The Board finds the appellant's comparables #3 and #4 are similar to the subject in location. However, both comparables are inferior to the subject dwelling in that they are approximately 13 or 14 years older than the subject, have no basement finish, have a fewer number of fireplaces and smaller garage sizes, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$29,153 and \$25,852 or \$8.59 and \$9.19 per square foot of living area. The subject's improvement assessment of \$43,335 or \$14.96 per square foot of living area is greater than the two more similar comparables in the record both in terms of total improvement assessment and on a per square foot basis, which appears to be logical given its superior age and features. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, based on this record the Board finds 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



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: August 20, 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

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