



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

APPELLANT: Joon Soh
DOCKET NO.: 20-47068.001-R-1
PARCEL NO.: 04-04-305-067-0000

The parties of record before the Property Tax Appeal Board are Joon Soh, the appellant, by attorney Andrew S. Dziuk of Andrew Dziuk, Esq. 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: \$4,205
IMPR.: \$35,262
TOTAL: \$39,467

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 masonry exterior construction containing 2,366 square feet of living area. The dwelling is approximately 42 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, one fireplace, two bathrooms, and an attached two-car garage. The property has a 4,427 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-95 townhouse or row house under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-95 properties of masonry exterior construction that range in size from 2,110 to 2,139 square feet of living area. The homes range in age from 37 to 42 years

old. Three comparables have partial unfinished basements and one comparable has a slab foundation. Each comparable has central air conditioning, one fireplace, 2 or 2½ bathrooms, and a two-car attached garage. The comparables have the same assessment neighborhood code as the subject property and are located along the same street and within the same block as the subject property. Their improvement assessments range from \$28,711 to \$29,487 or from \$13.45 to \$13.84 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$31,823.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,467. The subject property has an improvement assessment of \$35,262 or \$14.90 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 composed of class 2-95 properties improved with two-story dwellings of masonry exterior construction that range in size from 1,852 to 2,112 square feet of living area. The dwellings are either 40 or 42 years old. Each comparable has a partial unfinished basement, central air conditioning, one fireplace, 2 or 2½ bathrooms, and a two-car garage. The board of review described the subject and comparables #1 and #4 as being in average condition while comparables #2 and #3 are described as being in deluxe condition. The comparables have the same assessment neighborhood code as the subject and are located along the same street and within the same block as the subject. Their improvement assessments range from \$29,875 to \$36,817 or from \$15.98 to \$17.43 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 submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. All the comparables are similar to the subject in age as well as being located along the same street and within the same block as the subject property. The Board gives less weight to appellant's comparable #3 due to the property's slab foundation which is inferior to the subject's partial basement with a formal recreation room. The Board gives less weight to board of review comparables #1, #3 and #4 due to differences from the subject dwelling in size as these dwellings are from approximately 19% to 22% smaller than the subject home. The Board finds the four remaining comparables are from approximately 10% to 11% smaller than the subject dwelling suggesting each would require an upward adjustment for size to make them more equivalent to the subject property. Additionally, each of these four comparables has an unfinished basement, inferior to the subject's basement with a formal recreation room, again indicating each would require an upward adjustment to make them more equivalent to the subject property for this feature. Conversely, board of review comparable #2 is superior to the subject in

condition suggesting this comparable would require a downward adjustment to make it more equivalent to the subject in condition. These four comparables have improvement assessments that range from \$28,711 to \$36,817 or from \$13.45 to \$17.43 per square foot of living area. The subject's improvement assessment of \$35,262 or \$14.90 per square foot of living area falls within the range established by the best comparables in this record and is supported after considering the suggested adjustments to the comparables to make them more equivalent to the subject property. 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



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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joon Soh, by attorney:
Andrew S. Dziuk
Andrew Dziuk, Esq.
525 North Ada Street
#29
Chicago, IL 60642

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602