



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

APPELLANT: Yoo Jin Jung  
DOCKET NO.: 21-27572.001-R-1  
PARCEL NO.: 02-28-301-159-0000

The parties of record before the Property Tax Appeal Board are Yoo Jin Jung, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:

<b>LAND:</b>	\$552
<b>IMPR.:</b>	\$49,344
<b>TOTAL:</b>	\$49,896

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 2021 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 construction with 2,023 square feet of living area. The dwelling is 7 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 2,759 square foot site and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-95, defined as an individually owned townhome or rowhouse up to 62 years of age under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that are located within a block of the subject property. Each comparable property is a two-story, class 2-95, dwelling of frame and masonry that ranges in size from 2,023 to 2,138 square feet of living area. The age of the comparable properties is between 3 and 9 years old. The comparables have full basements,

central air conditioning, and a 2-car garage. The comparables have improvement assessments ranging from \$19.70 to \$21.12 per square foot of living area. Based on this evidence the appellant requested that the subject's assessment be reduced to \$40,401.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,896. The subject property has an improvement assessment of \$49,344 or \$24.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within a block of the subject. Each comparable property is a two-story, class 2-95, dwellings of frame and masonry construction that have 2,023 square feet of living area. The age of the comparable properties is between 4 and 7 years old. The comparables have full basements, central air conditioning, and a 2-car garage. The comparables have improvement assessments ranging from \$49,369 to \$49,373 or from \$24.40 to \$24.41 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal regarding the board of review's comparable properties, appellant contends that the Board is legally precluded from relying on any comparables located within the subject property's development when determining the correct assessment for tax year 2021, citing the holding in Pace Realty Group, Inc. v. Property Tax Appeal Bd., 306 Ill App.3d 718 (2d Dist. 1999). Counsel additionally asserted that three of the board of review's comparables were situated within the subject property's "complex."

### **Conclusion of Law**

The taxpayer contends improvement 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 Board finds the best evidence of assessment equity to be all of the comparable properties submitted by both parties. These comparables are similar when compared to the subject in location, size, and features. These comparables had improvement assessments ranging from \$19.70 to \$24.41 per square foot of living area. The subject's improvement assessment of \$24.39 per square foot of building area falls within the range established by the best comparables in this record.

The Board finds that Pace Realty is not applicable in this appeal. Pace Realty involved apartment buildings within a single apartment complex evaluated under a uniform assessment scheme, where properties were not individually assessed and where the association valuation was central. In contrast, individually owned, separately assessed townhomes (Class 2-95)—even if physically attached—are treated similarly to fee-simple single-family dwellings under Illinois property tax law. Each parcel receives its own, independent assessment, based on its individual characteristics

and market value. Even though they may be attached, separate PINs and fee-simple ownership result in independent assessments, which Pace Realty does not prohibit.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401). The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. The Board notes that only similarities in physical characteristics of the comparables were analyzed and compared to the subject. Other areas of comparison, such as credible market value evidence that would demonstrate the comparables submitted by the appellant, which are not located in the subject's development and are dissimilar in location, have a similar market value as the subject and other similar situated properties located in the subject's development. To disregard similar situated properties in the subject's immediate development to determine whether the subject property is uniformly and equitably assessed would lead to absurd results.

Additionally, no evidence was presented to establish that any of the comparable properties were part of the same association, unlike the evidence submitted in the Pace Realty matter. Furthermore, the appellant contended that the board of review's comparable properties should not be considered because they are nearly identical to the subject property; yet, the appellant submitted its own comparable properties that were also nearly identical. All of the comparables submitted by both parties were located within one block of the subject property and could potentially be part of the same association, although no evidence was provided to confirm this.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is 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:

March 17, 2026



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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