FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark and Christine Kim
DOCKET NO.: 21-30756.001-R-1
PARCEL NO.: 14-31-138-037-0000

The parties of record before the Property Tax Appeal Board are Mark and Christine Kim, the appellants, by attorney Donald T. Rubin, of Golan Christie Taglia LLP 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:	$16,800
IMPR.:	$87,200
TOTAL:	$104,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame exterior construction with 2,108 square feet of living area. The dwelling is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 2-car garage.[1] The property has a 2,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

[1] The parties presented differing evidence regarding the subject's garage size. The appellants reported a 2-car garage in Section III of the petition and in the grid analysis but submitted a property information sheet describing a 3.5-car garage. The board of review reported a 2-car garage. Based on this evidence the Board finds the subject has a 2-car garage.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of masonry exterior construction ranging in size from 2,024 to 2,544 square feet of living area. The dwellings range in age from 19 to 29 years old. Each home has a basement, four of which have finished area, central air conditioning, and fireplace. The appellant reported in the grid analysis that each comparable has a 2-car garage. The comparables have improvement assessments ranging from $74,200 to $91,200 or from $34.64 to $36.86 per square foot of living area.

Based on this evidence the appellants requested a reduction in the subject's improvement assessment to $75,593.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $104,000. The subject property has an improvement assessment of $87,200 or $41.37 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 located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-78 homes of frame exterior construction ranging in size from 2,093 to 2,319 square feet of living area. The dwellings range in age from 13 to 22 years old. Each home has a basement with finished area, central air conditioning, and a 2-car garage. Three homes have one or two fireplaces. The comparables have improvement assessments ranging from $88,659 to $101,200 or from $41.61 to $46.85 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #4, #5, and #6 and the board of review's comparables #3 and #4, which are less similar to the subject in dwelling size and/or age than the other comparables in this record and/or lack finished basement area that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2, and #3 and the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from $76,200 to $91,700 or from $34.64 to $42.36 per square foot of living area. The subject's improvement assessment of $87,200 or $41.37 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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:

C E R T I F I C A T I O N

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: May 20, 2025

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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