



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

APPELLANT: Kyong Ro
DOCKET NO.: 21-40252.001-R-1
PARCEL NO.: 13-03-226-001-0000

The parties of record before the Property Tax Appeal Board are Kyong Ro, the appellant(s); 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: \$10,230
IMPR.: \$30,770
TOTAL: \$41,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year after receiving a decision from the Cook County Board of Review. 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 one and one-half story, frame and masonry dwelling with 1,943 square feet of living area. The dwelling is 72 years old and is situated on a 4,092 square foot parcel of land. It is located in Jefferson Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The appellant indicated the subject property is owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, two of which reflected recent sale data. Per the appellant's grid sheet, the suggested comparables range in improvement assessment per square foot of living area from \$7.50 to \$18.45 psf. The appellant provided listing data and printouts from the assessor's website as supporting evidence, however, the appellant did not provide board of review certified assessed values for the 2021 tax year. This resulted in incorrect improvement assessment per square foot values on the appellant's grid

sheet. The improvement assessment per square foot values for the appellant's comparables should be as follows: comparable #1 - \$7.50 psf; comparable #2 - \$18.45 psf using the county's listed square footage); comparable #3 - \$15.06 psf; and comparable #4 - \$14.68 psf. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,000. The subject property has an improvement assessment of \$30,770, or \$15.84 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, one of which reflected recent sale data. They ranged in improvement assessment per square foot from \$16.37 to \$19.26 psf. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Neither party submitted written rebuttal.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 the board of review's comparable(s) #1 through #4. These comparables are most similar to the subject property based on a combination of location, size, age and design. They had improvement assessments that ranged from \$16.37 to \$19.26 per square foot of living area. The subject's assessment of \$15.84 per square foot of living area falls below the range established by the best comparables contained in this record. Accordingly, 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 22, 2023



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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