



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

APPELLANT: Elizabeth Kim
DOCKET NO.: 21-50499.001-R-1
PARCEL NO.: 13-35-409-010-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Kim, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$14,337
IMPR.: \$52,514
TOTAL: \$66,851

Subject only to the State multiplier as applicable.

Preliminary Matter

The evidence of record indicates the subject parcel is improved with two buildings, hereinafter identified as Building #1 and #2. The board of review reported the improvement assessment attributed to Building #1 by the appellant is erroneous and further reported the appellant did not provide evidence to challenge the assessment as to Building #2. While the appellant filed rebuttal noting differing exterior construction of the subject when compared to board of review comparables #3 and #4, the appellant made no challenge to the assertion this parcel is improved with two buildings, only one of which was appealed on this record.

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 parcel is improved with two buildings. Building #1 consists of a three-story multi-family apartment building of frame exterior construction with 3,852 square feet of gross building

area and is approximately 131 years old. Features include a full unfinished basement, 3 bathrooms, and central air conditioning. Building #2 consists of a coach house containing 1,869 square feet of building area. No other substantive details concerning Building #2 were provided on this record. The parcel is an approximately 4,779 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning Building #1 as the basis of the appeal. No dispute was raised concerning the assessment of Building #2. In support of the Building #1 inequity argument, the appellant submitted information on nine comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 buildings of frame exterior construction that range in age from 112 to 141 years old. The buildings range in size from 3,682 to 3,879 square feet of gross building area. Features include 3 to 4 bathrooms. Eight comparables each have a full basement with comparable #9 having a crawl-space foundation. Seven comparables each have a two-car garage. The comparables have improvement assessments ranging from \$16,550 to \$33,663 or from \$4.32 to \$8.86 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment for Building #1 of \$26,001 or \$6.75 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,851. Building #1 has an improvement assessment of \$37,810 or \$9.82 per square foot of gross building area and Building #2 has an improvement assessment of \$14,704 or \$7.87 per square foot of living area.

In support of its contention of the correct assessment for Building #1, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of three-story buildings of frame or masonry exterior construction that range in age from 113 to 125 years old. The buildings range in size from 3,648 to 4,086 square feet of gross building area. Three comparables have full basements, one of which is finished as an apartment and comparable #2 has a concrete slab foundation. The buildings have 3 or 4 bathrooms and each comparable has a one-car or a two-car garage. The comparables have improvement assessments ranging from \$41,725 to \$65,132 or from \$11.30 to \$16.74 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant noted the exterior construction difference between the subject and board of review comparables #3 and #4.

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 parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #9 as well as board of review comparable #2, due differing foundation types when compared to the subject's full unfinished basement.

The Board finds the best evidence of assessment equity on this record are the appellant's comparables #1 through #8 along with board of review comparables #1, #3 and #4, which are more similar to the subject in age, building size, foundation type and/or some features. Adjustments are necessary to the bathroom count for some of comparables as compared to the subject property in order to make the comparables for equivalent to the subject for this feature. In addition, each comparable necessitates adjustments for gross building area differences when compared to the subject and/or garage amenity/capacity when compared to the subject which lacks this feature. These eleven best comparables have improvement assessments ranging from \$16,550 to \$65,132 or from \$4.32 to \$16.74 per square foot of gross building area. Building #1's improvement assessment of \$37,810 or \$9.82 per square foot of gross building area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record 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 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: _____

January 21, 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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