



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

APPELLANT: Young Kim  
DOCKET NO.: 22-21878.001-R-1  
PARCEL NO.: 01-28-416-008-0000

The parties of record before the Property Tax Appeal Board are Young Kim, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:** \$15,506  
**IMPR.:** \$68,659  
**TOTAL:** \$84,165

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 2022 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 and masonry exterior construction with 3,625 square feet of living area and is approximately 15 years old. Features include a full basement,<sup>1</sup> two full bathrooms, one half bathroom, central air conditioning, one fireplace, and a 3-car garage. The property has a 22,152 square foot site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject property. The appellant

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<sup>1</sup> The parties disagree as to the subject's basement with the appellant reporting a full basement with finished area and the board of review reporting the subject's basement to be unfinished.

did not disclose the proximity of the comparables to the subject. However, according to the property index numbers (PINs), three of the comparables are located in different sections than the subject.<sup>2</sup> Evidence also included property characteristics printouts from the Cook County Assessor's Office which were analyzed to verify/update data in the Section V grid analysis. The comparables are improved with 2-story, class 2-78 dwellings of stucco or frame and masonry exterior construction ranging in size from 3,324 to 3,713 square feet of living area. The homes range in age from 2 to 24 years old. Each comparable has a full basement with finished area, from two to four full bathrooms with four of each also having a half bathroom, central air conditioning, either one or two fireplaces, and from a 2-car to a 4-car garage. The comparables have improvement assessments ranging from \$56,812 to \$59,800 or from \$15.89 to \$17.78 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,165. The subject property has an improvement assessment of \$68,659 or \$18.94 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 with the same assessment neighborhood code as the subject. Each comparable is located in the same section and on the same tax block as the subject property, three of which are also on the same street. The comparables are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry exterior construction with either 3,625 or 3,773 square feet of living area. The homes are either 13 or 15 years old. Each comparable has a full basement with one of these having finished area, either two or three full bathrooms, one half bathroom, central air conditioning, one fireplace, and a 3-car garage. The comparables have improvement assessments ranging from \$68,766 to \$74,365 or from \$18.97 to \$19.71 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 nine suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as well as board of review comparable #1 which are less similar to the subject in dwelling size than other comparables and/or for which their

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<sup>2</sup> The comparables with PINs beginning with 01-12, 01-13, and 01-21 indicate the properties are located in sections 12, 13, and 21, whereas the subject PIN begins with 01-28, indicating the property is located in section 28.

proximities to the subject were not disclosed but based on their PINs are located in different sections than the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3, and #4 which are located on the same tax block as the subject, two of which are also on the same street. Each of these three comparables is identical or nearly identical to the subject in property characteristics. These comparables have improvement assessments ranging from \$68,766 to \$70,144 or from \$18.97 to \$19.35 per square foot of living area. The subject's improvement assessment of \$68,659 or \$18.94 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables required for differences from 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

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: June 17, 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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