



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

APPELLANT: Aenglan Kim
DOCKET NO.: 22-23147.001-R-1
PARCEL NO.: 01-12-112-009-0000

The parties of record before the Property Tax Appeal Board are Aenglan Kim, the appellant, by George N. Reveliotis, attorney-at-law of Reveliotis Law, P.C. in Park Ridge, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$2,533
IMPR.: \$51,467
TOTAL: \$54,000

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 is improved with a two-story dwelling of wood exterior construction containing 2,846 square feet of living area. The dwelling is approximately five years old. Features of the property include a partial unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and a 2-car garage. The property has a 6,333 square foot site located in 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 overvaluation as the basis of the appeal. In support of this argument the appellant completed Section V – Comparable Sales/Assessment Grid Analysis of the appeal using three comparable sales, however, comparable #2 is the subject property. The appellant disclosed in the grid analysis the subject property sold in July 2019 for a price of \$530,000 or \$186.23 per square foot of living area, including land. Comparables #1 and #3 consist of class 2-

78 properties improved with two-story dwellings of wood exterior construction that have 2,723 and 2,738 square feet of living area, respectively. The homes are 4 and 7 years old, respectively. Each property has a full or partial basement with one having finished area, central air conditioning, two fireplaces, 2½ or 3½ bathrooms, and a 2-car garage. The properties have sites with 5,160 and 4,333 square feet of land area, respectively. These two properties have the same assessment neighborhood code as the subject property and are located on the same street as the subject property. Comparables #1 and #3 sold in May 2020 and October 2020 for prices of \$524,000 and \$499,900 or for \$192.43 and \$182.58 per square foot of living area, including land, respectively. The appellant requested the subject's total assessment be reduced to \$53,243.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,999. The subject's assessment reflects a market value of \$549,990 or \$193.25 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales composed of class 2-78 properties of frame exterior construction that range in size from 2,658 to 2,970 square feet of living area. The homes are either 24 or 26 years old. Each property has a full or partial unfinished basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a 2.5-car or a 3-car garage. These properties have sites ranging in size from 11,160 to 14,087 square feet of land area. The comparables have differing assessment neighborhood codes than the subject but are described as being in "subarea." The sales occurred from June 2021 to April 2022 for prices ranging from \$599,900 to \$738,000 or from \$225.70 to \$248.48 per square foot of living area, including land. The board of review submission also indicated the subject property sold in July 2019 for a price of \$530,000.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on five comparable sales as well as the sale of the subject property for the Board's consideration. The Board gives less weight to the comparables submitted by the board of review due to differences from the subject property in location, land area, and age. The Board finds the best comparable sales in the record to be appellant's comparables #1 and #3 that are similar to the subject in location, land area, age, size and features. These two properties sold in May and October 2020 for prices of \$524,000 and \$499,900 or for \$192.43 and \$182.58 per square foot of living area, including land, respectively. Additionally, the subject property sold in July 2019 for a price of \$530,000 or \$186.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$549,990 or \$193.25 per square foot of living area, including land, which is greater than the two

best sales in the record and above the subject's 2019 purchase price. Based on this evidence the Board finds a reduction in the subject's assessment is 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

AGENCY

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