FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: ILSU JEON
DOCKET NO.: 22-23984.001-R-1
PARCEL NO.: 07-35-305-011-0000

The parties of record before the Property Tax Appeal Board are ILSU JEON, the appellant, by attorney Michael R. O'Malley, 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 ***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:	$6,600
IMPR.:	$10,998
TOTAL:	$17,598

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 exterior construction with 1,971 square feet of living area.[1] The dwelling is 43 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has an 8,250 square foot site located in Roselle, Schaumburg Township, Cook County. The subject is classified as a class 2-07 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 comparables located within a different assessment neighborhood code than the subject property. According to the property characteristics printouts provided by the appellant, the comparables #1 through #5

[1] The only description of the subject is found in the evidence presented by the appellant.

are located in Schaumburg Township in Hoffman Estates or Schaumburg, Illinois.[2] The comparables consist of class 2-07, 2-story dwellings of frame exterior construction ranging in size 1,667 to 1,965 square feet of living area. The dwellings are from 44 to 46 years old. Each comparable has a basement, one of which is finished with an apartment, central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$3,854 to \$10,264 or from \$2.19 to \$5.58 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$6,248 or \$3.17 per square foot of living area.

The appellant provided a copy of the Cook County Board of Review final decision disclosing a total assessment for the subject property of \$30,351. The appellant disclosed the subject property has an improvement assessment of \$23,751 or \$12.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket number and parcel than the subject property under appeal. The board of review submitted information on three comparables located within a different assessment neighborhood code than the subject property. The comparables are located within Winnetka, Illinois of New Trier Township. The comparables consist of class 2-08, 2-story dwellings of frame, masonry or stucco exterior construction ranging in size from 4,206 to 4,710 square feet of living area. The dwellings are from 15 to 22 years old. Each comparable has a basement with a formal recreation room, central air conditioning, 2 fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$155,008 to \$171,978 or from \$35.63 to \$39.11 per square foot of living area. Based on this evidence, the board of review requested the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable properties for the Board's consideration, none of which are located within the same assessment neighborhood code as the subject. Nevertheless, the Board gives less weight to the board of review's comparables which are located within a different township than the subject property and have significant differences from the subject in classification, age, dwelling size and/or other features.

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[2] Some of the descriptive information for the appellant's comparables #2 through #5 was drawn from the supplemental documentation provided by the appellant. No supplemental documentation was provided by the appellant for the appellant's comparable #1.

The Board gives the most weight to the appellant's comparables which are located within the subject's township and are also similar to the subject in design/classification, age, dwelling size and other features. The appellant's comparables have improvement assessments ranging from \$3,854 to \$10,264 or from \$2.19 to \$5.58 per square foot of living area. The subject's improvement assessment of \$23,751 or \$12.05 per square foot of living area falls above the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement is inequitably assessed and 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	Member

DISSENTING: ____________ ____________

<u>C E R T I F I C A T I O N</u>

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: September 15, 2026

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 <u>PETITION AND EVIDENCE</u> 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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