



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

APPELLANT: Gowoon Lee Trust
DOCKET NO.: 22-24175.001-R-1
PARCEL NO.: 05-21-315-004-0000

The parties of record before the Property Tax Appeal Board are Gowoon Lee Trust, the appellant, by Dora Cornelio, attorney-at-law 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: \$47,430
IMPR.: \$60,664
TOTAL: \$108,094

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 two-story dwelling of stucco exterior construction containing 2,462 square feet of living area. The dwelling is approximately 99 years old. Features of the property include a full basement with finished area, one fireplace, three bathrooms, and a 2-car garage. The property has a 14,373 square foot site located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-06 properties improved with two-story dwellings of frame, stucco or frame and masonry exterior construction that range in size from 2,422 to 2,622 square feet of living area. The homes range in age from 99 to 106 years old. Each property has a full

basement with three having finished area, one fireplace, and a 1-car or 2-car garage. The comparables have 2 or 3 full bathrooms and three comparables have an additional 1 or 2 half bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$31,500 to \$42,340 or from \$12.30 to \$16.80 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$39,121.

The appellant submitted a copy of the board of review final decision disclosing a total assessment for the subject property of \$108,094. The appellant indicated the subject had an improvement assessment of \$60,664 or \$24.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein it disclosed an incorrect total assessment for the subject property. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-06 properties that are improved with two-story dwellings of stucco or frame exterior construction that range in size from 2,204 to 2,680 square feet of living area. The homes range in age from 101 to 111 years old. Each comparable has a full or partial unfinished basement, one or two fireplaces, 2½ or 3½ bathrooms, and a 1-car or 2-car garage. Two comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$57,701 to \$75,775 or from \$25.17 to \$28.27 per square foot of living area.

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 information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables # 3 and #4 as these properties do not have central air conditioning, like the subject property. These comparables have varying degrees of similarity to the subject in other features that would require adjustments to make them more equivalent to the subject property. Their improvement assessments range from \$31,500 to \$75,775 or from \$12.30 to \$28.27 per square foot of living area. The subject's improvement assessment of \$60,664 or \$24.64 per square foot of living area falls within the range established by the best comparables in this record.

Board of review comparables #1 and #2 are similar to the subject in location, age, size and most features with the exception each has central air conditioning, unlike the subject property,

necessitating downward adjustments to make them more equivalent to the subject property for this dissimilarity. These two properties have improvement assessments of \$71,330 and \$57,701 or \$26.82 and \$26.18 per square foot of living area, respectively. The subject's improvement assessment of \$60,664 or \$24.64 per square foot of living is bracketed by these two comparables on an overall improvement assessment basis but is below their improvement assessments on a per square foot of living area basis, which appears appropriate after considering the necessary downward adjustments to the comparables for central air conditioning.

Based on this record 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: _____

October 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

AGENCY

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