FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James Kang
DOCKET NO.: 22-26229.001-R-1
PARCEL NO.: 05-32-305-044-0000

The parties of record before the Property Tax Appeal Board are James Kang, the appellant(s), by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$15,120
IMPR.:	$33,577
TOTAL:	$48,697

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 frame and masonry construction with 2,196 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a one-car garage. The property has an 8,400 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four class 2-05 equity comparable properties with varying degrees of similarities to the subject which are located within a one-mile radius of the subject. The improvements ranged: in age from 63 to 73 years; in size from 1,896 to 2,055 square feet of living area; and in improvement assessment from $14.07 to $15.75 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment. The appellant submits that this is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $55,000. The subject property has an improvement assessment of $39,880 or $18.16 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-05 equity comparable properties with varying degrees of similarities to the subject, one of which is located within a ¼ mile of the subject, one within the same neighborhood code as the subject, and two for which the board of review did not disclose the exact proximity but reported that they had a different neighborhood code than the subject. The improvements ranged: in age from 64 to 125 years; in size from 1,664 to 1,992 square feet of living area; and in improvement assessment from $20.13 to $29.48 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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

The parties submitted eight equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. Appellant's comparables #1, #2, and #3 are similar to the subject in age, size, partial basement, central air conditioning, and one-car garage. Comparable #2 has one fireplace like the subject while comparables #1 and #3 have no fireplace. Comparable #1 has two full bathrooms like the subject while comparables #2 and #3 have 1.5 bathrooms. Three of the board of review's comparables varied greatly in age from the subject while the fourth comparable, although similar in age, varied in amenities. Two of the board of review's comparables had no indication of proximity to the subject, one was in the same neighborhood code as the subject but varied in age and amenities, and the one closest in proximity varied in amenities. The best comparable properties in this record, Appellant's comparables #1, #2, and #3 were similar to the subject and had improvement assessments that ranged from $14.07 to $15.69 per square foot of living area. The subject's improvement assessment of $18.16 per square foot of living area falls above the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: ____________________ ____________________

C E R T I F I C A T I O N

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

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