FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Sean Kim
DOCKET NO.:	22-39050.001-R-1
PARCEL NO.:	02-21-109-009-0000

The parties of record before the Property Tax Appeal Board are Sean Kim, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, 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:	$7,576
IMPR.:	$42,268
TOTAL:	$49,844

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 frame construction containing 3,360 square feet of living area. The dwelling is approximately 32 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms and a 3-car garage. The property has an 8,418 square foot site located in Palatine, Palatine Township, Cook County. The subject is a class 2-78 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 consisting of class 2-78 properties improved with two-story dwellings of frame construction that range in size from 2,892 to 3,256 square feet of living area and are 46 to 50 years old. Each comparable has a full or partial basement, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a 2-car or 2.5-car garage. The comparables have the same neighborhood code as the subject property and are located from .65 to .99 of a mile from the subject property. These properties have improvement assessments that range from $31,873 to $35,453 or from $10.35 to $11.35 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $36,792.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $49,844. The subject property has an improvement assessment of $42,268 or $12.58 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 comprised of class 2-78 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 2,582 to 3,178 square feet of living area. The homes are 46 to 51 years old. Two comparables have full basements with one having finished area and two comparables have unfinished partial basements. Each comparable has central air conditioning, one or two fireplaces, two or three full bathrooms, one or two half bathrooms and a 2-car or 3-car garage. The board of review indicated comparables #1 and #4 have other improvements but provided no other descriptive information. The comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." Their improvement assessments range from $34,877 to $41,061 or from $12.60 to $13.85 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 gives less weight to appellant's comparable #3 and board of review comparables #1, #2 and #4 as these properties are the least like the subject in dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4 and #5 as well as board of review comparable #3 that range in size from 3,089 to 3,256 square feet of living area and are 46 to 51 years old. The subject is newer and larger than each of these comparables containing 3,360 square feet of living area and is 32 years old, indicating each comparable would require an upward adjustment to make the property more equivalent to the subject in size and age. The comparables have varying degrees of similarity to the subject in features with four of the comparables each having one more bathroom than the subject indicating downward adjustments to these properties would be proper to make them more equivalent to the subject for this difference. Additionally, appellant's comparable #4 has one more fireplace than the subject indicating a downward adjustment for this difference would be appropriate. Conversely, each comparable has a smaller garage than the subject necessitating upward adjustments for this dissimilarity. These five comparables have improvement assessments that range from $33,709 to $41,061 or from $10.35 to $12.92 per square foot of living area. The subject's improvement assessment of $42,268 or $12.58 per square foot of living area falls above the range of the total improvement assessments but is within the range on a per square foot of living area basis as established by the best comparables in this record. The subject's higher total improvement assessment in relation to these comparables is justified in part based on subject's larger size and newer age. Based on this record, after considering the appropriate adjustments to the best comparables for size, age and features, 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:

<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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sean Kim, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602