



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

APPELLANT: Hong Kim
DOCKET NO.: 22-43131.001-R-1
PARCEL NO.: 10-28-108-052-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Hong Kim, the appellant, by attorney Jeremy Rosenfeld, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$7,289
IMPR.: \$51,710
TOTAL: \$58,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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 3,074 square feet, two-story masonry building on a 5,607 square feet lot in Morton Grove, Niles Township, Cook County. The 18-year-old, class 2-78 residence under the Cook County Real Property Assessment Classification Ordinance featured 2.5 bathrooms, air conditioning, a full basement, and an attached two-car garage.

The appellant based the petition on assessment inequity and requests the Property Tax Appeal Board (PTAB) decrease the assessment to \$15.66 per improvement square foot to be uniform. As evidence of inequity, the appellant detailed the attributes of four class 2-78 residences within 1.1 miles of the subject. These suggested comparables featured a two-car garage, 2.5 bathrooms, air conditioning, and a full basement. These potential comparators were 17 to 22 years in building age; between 3,192 and 3,522 square feet in improvement size; and \$14.41 to \$16.46 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$51,710, or \$16.82 per living square foot, was equitable in its “Notes on Appeal.”¹ In defense of the \$58,999 total subject assessment, the county board of review put forth three masonry improvements within a quarter mile of the subject as equity comparables. The board of review’s preferred comparators all featured a full basement, a two-car garage, and air conditioning. These properties were 17 or 18 years in building age; 2,874 to 3,074 square feet in living area; and \$16.82 to \$18.48 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b).The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

Of the parties’ submissions, board of review comparable #1 and appellant comparables #2 and #3 best matched the subject improvement’s attributes and therefore circumscribe the range of equitable subject improvement assessments. Board of review comparable #1, the immediate neighbor of the subject, was identical to the subject, including in improvement assessment. Meanwhile, appellant comparables #2 and #3 both featured more living area than the subject but otherwise mirrored the subject’s attributes. Based on these properties, the subject would be equitably assessed between \$15.88 and \$16.82 per improvement square foot. Because the subject improvement assessment of \$16.82 per living square foot is on par with that of an identical property, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction commensurate with the appellant’s request is not justified.

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced the 2023 decision from which the appellant petitions. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

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:

February 17, 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

Hong Kim, by attorney:
Jeremy Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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