



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

APPELLANT: Chong Sul Kim  
DOCKET NO.: 22-52584.001-R-1  
PARCEL NO.: 10-34-127-022-0000

The parties of record before the Property Tax Appeal Board are Chong Sul Kim, the appellant, by John J. Piegore, attorney-at-law of Sanchez, Daniels & Hoffman LLP 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:** \$11,088  
**IMPR.:** \$31,912  
**TOTAL:** \$43,000

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 one-story dwelling of masonry exterior construction containing 1,482 square feet of living area. The dwelling is 65 years old. Features of the property include a full unfinished basement, central air conditioning, 2½ bathrooms, and a 1-car garage.<sup>1</sup> The property has a 7,920 square foot site located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-03 properties improved with one-story dwellings of masonry

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<sup>1</sup> The board of review describe the home as having a full unfinished basement, which was not refuted by the appellant.

exterior construction that range in size from 1,495 to 1,749 square feet of living area. The homes range in age from 64 to 73 years old. Each comparable has a full basement, central air conditioning, one fireplace, and a 1-car garage. The comparables have 1½, 2 or 2½ bathrooms. The appellant reported as “unknown” whether the comparables have finished basement area. These properties have the same assessment neighborhood code as the subject and are located less than one mile from the subject property. The comparables have improvement assessments that range from \$26,584 to \$30,240 or from \$17.24 to \$17.78 per square foot of living area. The appellant requested the subject’s improvement assessment be reduced to \$25,816.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The subject property has an improvement assessment of \$31,912 or \$21.53 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 composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,313 to 1,503 square feet of living area. The homes range in age from 64 to 72 years old. Each comparable has a full basement with one having a formal recreation room, a 1-car or a 2-car garage, and a 1½, 2, or a 2½ bathrooms. Three comparables have central air conditioning, and two comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject. These properties have improvement assessments ranging from \$28,466 to \$35,399 or from \$21.68 to \$23.55 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 eight assessment 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 comparables #1, #2 and #3 due to differences from the subject dwelling in size being from approximately 16% to 18% larger than the subject home. The Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in size being approximately 11% smaller than the subject home. The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with board of review comparables #1, #2 and #3 that range in size from 1,407 to 1,503 square feet of living area and in age from 64 to 73 years old. Appellant’s comparables #4 and board of review comparable #3 have one or two fireplaces, unlike the subject property, indicating downward adjustments to the comparables would be appropriate to make them more equivalent to the subject. Board of review comparables #1 and #2 have larger garages than the subject indicating each would require a downward adjustment to make them more similar to the subject for this feature. Board of review comparable #3 has finished basement area but no central air

conditioning, differing from the subject, suggesting adjustments to the comparable would be appropriate for these dissimilarities. These four comparables have improvement assessments that range from \$26,584 to \$35,399 or from \$17.78 to \$23.55 per square foot of living area. The subject's improvement assessment of \$31,912 or \$21.53 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the best comparables, 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: \_\_\_\_\_

September 16, 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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