



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

APPELLANT: Christopher S. Kim
DOCKET NO.: 22-58880.001-R-1
PARCEL NO.: 14-28-303-044-0000

The parties of record before the Property Tax Appeal Board are Christopher S. Kim, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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: \$54,750
IMPR.: \$66,110
TOTAL: \$120,860

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2021 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two improvements situated on one parcel.¹ Improvement #1 is described as two-story multi-family building of frame exterior construction with 2,150 square feet of gross building area. The building was constructed in 1888 and is approximately 134 years old. Features of the building include a full basement and three full bathrooms. Improvement #2 is described as a two-story multi-family building of frame and masonry exterior construction with 1,408 square feet of gross building area. The building was constructed in 1888 and is approximately 134 years old. The building features a full basement and two full

¹ The board of review disclosed in the "Board of Review - Notes on Appeal" that there are two improvements on the property. The board of review submitted a copy the subject's property characteristic printout described the subject as a class 2-11 property improved with two separate multi-family buildings, which were not reported by nor were they refuted by the appellant. For ease of reference, the Board has numbered the building as improvement #1 and improvement #2.

bathrooms. The property has a site with 3,650 square feet of land area and is located in Chicago, Lake View Township, Cook County.² The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables that have the same assessment neighborhood code as the subject and are located within .13 of a mile from the subject. The comparables are class 2-11 properties improved with multi-family two-story, three-story or higher buildings of frame or masonry exterior construction ranging in size from 2,000 to 3,135 square feet of gross building area. The buildings are from 100 to 137 years old. One comparable has a concrete slab foundation, one comparable has a crawl space foundation and five comparables each have a full basement, one of which is finished with an apartment. Each comparable has from two to five full bathrooms and a fireplace. Four comparables each have a two-car garage. The comparables have improvement assessments that range from \$41,177 to \$78,447 or from \$16.55 to \$25.02 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant submitted the Cook County Board of Review decision disclosing the final total assessment for the subject property of \$120,860. The subject property has a combined total improvement assessment of \$66,110 for both Improvement #1 and Improvement #2 or \$18.58 per square foot of gross building area when using the combined total square footage of 3,558 square feet for both buildings.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject, two of which are located within the same block and approximately ¼ of a mile from the subject property.³ The comparables are class 2-11 properties improved with three-story buildings of masonry exterior construction ranging in size from 3,408 to 3,645 square feet of gross building area. The buildings are from 128 to 136 years old. The comparables each have a full basement and three full bathrooms. Comparable #3 has a two-car garage. The comparables have improvement assessments that range from \$66,944 to \$88,250 or from \$19.54 to \$25.89 per square foot of gross building 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,

² The subject's site size is found in the appellant's evidence and was not refuted by the board of review.

³ The board of review's grid analysis incorrectly depicts its comparable #1 as the subject property. For ease of reference, the Board has renumbered the board of review comparables as #1 through #3.

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 ten suggested comparables for the Board's consideration. The Board finds none of the comparables are truly similar to subject, as none have a separate second multi-family building, like the subject. Nonetheless, the comparables have the same assessment neighborhood code as the subject but have varying degrees of similarity in building size, age and features, when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. The comparables have improvement assessments ranging from \$41,177 to \$88,250 or from \$16.55 to \$25.89 per square foot of gross building area. The subject's improvement assessment of \$66,110 or \$18.58 per square foot of gross building area falls within the range established by the comparables contained in the record both in terms of total improvement assessment and on a per square foot basis.

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 assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds 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

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: June 16, 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

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