



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

APPELLANT: Sung Kim
DOCKET NO.: 23-27640.001-R-1
PARCEL NO.: 09-15-213-085-0000

The parties of record before the Property Tax Appeal Board are Sung Kim, the appellant, by attorney Robert 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, 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: \$4,997
IMPR.: \$23,000
TOTAL: \$27,997

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 2023 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 2-story townhome of frame and masonry exterior construction with 1,492 square feet of living area. The dwelling was built in 1961 and is approximately 62 years old. Features include a partial basement and central air conditioning. The property has a 2,647 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood. The properties have parcels ranging from 1,937 to 2,781 square feet of land area. The comparables are improved with 2-story, class 2-95 townhomes of frame and masonry exterior construction with either 1,501 or 1,549 square feet of living area. The

dwelling is either 61 or 62 years old. Two comparables each have a partial basement and two comparables each have a slab foundation. Each comparable has central air conditioning. The comparables sold from February 2021 to May 2023 for prices ranging from \$233,000 to \$280,000 or from \$150.42 to \$186.54 per square foot of living area, land included. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,997. The subject's assessment reflects a market value of \$279,970 or \$187.65 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the subject's assessment neighborhood. Board of review comparable #1 is the same property as the appellant's comparable #3. The properties have parcels that range from 1,937 to 2,647 square feet of land area. The comparables are improved with 2-story, class 2-95 townhomes of frame and masonry exterior construction with either 1,221 or 1,549 square feet of living area. The dwellings are each 61 years old. One comparable has a full basement and two comparables each have a slab foundation. Two comparables each have central air conditioning. The comparables sold from June 2021 to October 2023 for prices ranging from \$260,000 to \$300,000 or from \$167.85 to \$221.13 per square foot of living area, land included. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 six suggested comparable sales for the Board's consideration, one of which is common to both parties. The Board gives less weight to the appellant's comparable sales #1, #2, and #3, as well as board of review comparable sale #1, which includes the parties' common sale. These sales occurred in 2021, less proximate to the subject's January 1, 2023 assessment date at issue than the other sales in this record. The Board also gives less weight to board of review comparable #3 which differs substantially from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparable #2. These two comparables sold proximate to the subject's 2023 lien date and are similar to the subject in location, lot size, design/class, age, and dwelling size with varying degrees of similarity in foundation type and other features. The two best comparables sold for prices of \$280,000 and \$300,000 or \$186.54 and \$193.67 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$279,970 or \$187.65 per square foot of living area, land included, which falls below the two best comparables

on an overall market value basis and is bracketed by them on a per square foot basis. Based on the market value evidence in this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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 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

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