



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

APPELLANT: Jeff Paek
DOCKET NO.: 23-48307.001-R-1
PARCEL NO.: 04-21-206-003-0000

The parties of record before the Property Tax Appeal Board are Jeff Paek, the appellant, by Michael R. O'Malley, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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: \$17,374
IMPR.: \$77,626
TOTAL: \$95,000

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 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 12,410 square foot site improved with a two-story dwelling of frame and masonry exterior construction that contains 4,551 square feet of living area. The dwelling is approximately 48 years old. Features of the property include an unfinished basement, central air conditioning, one fireplace, 6½ bathrooms, and a 2-car garage. The property is in Northbrook, Northfield Township, Cook County. The subject is a class 2-08 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 composed of class 2-08 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,114 to 4,611 square feet of living area and are from 33 to 51 years old. Each comparable has a full basement with a

recreation room, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms and a 2-car or 3-car garage. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$56,000 to \$62,216 or from \$12.98 to \$14.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$61,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,000. The subject property has an improvement assessment of \$77,626 or \$17.06 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 consisting of class 2-08 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 4,438 to 4,688 square feet of living area. The homes are 31 to 37 years old. Each property has a full basement, central air conditioning, one fireplace, 3½ or 4½ bathrooms, and a 2-car or 3-car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$76,750 to \$86,759 or from \$17.17 to \$19.25 per square foot of living area. The board of review explained that there were few matching comparables in the subject's area, so the search was expanded. The board of review asserted the building assessed value per square foot for all the comparables are equal or higher than the subject, which supports the 2023 assessed value as equitable.

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 little weight to appellant's comparable #3 due to differences from the subject in dwelling size. The remaining comparables are relatively similar to the subject in size containing from 4,212 to 4,688 square feet of living area. These eight comparables are from approximately 6 to 20 years newer than the subject dwelling, suggesting downward adjustments to the comparables may be appropriate to make them more equivalent to the subject in age. Additionally, five of these comparables have larger garages than the subject, indicating downward adjustments to the comparables for this difference would be appropriate. Conversely, the comparables have from 2 to 4 fewer bathrooms than the subject necessitating upward adjustments to the comparables to make them more equivalent to the subject for this difference in features. These eight comparables have improvement assessments that range from \$58,972 to \$86,759 or from \$12.98 to \$19.25 per square foot of living area. The subject's improvement assessment of \$77,626 or \$17.06 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: _____

July 21, 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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