



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

APPELLANT: Kyu Chang
DOCKET NO.: 23-50468.001-R-1
PARCEL NO.: 10-07-316-014-0000

The parties of record before the Property Tax Appeal Board are Kyu Chang, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$38,412
IMPR.: \$81,588
TOTAL: \$120,000

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 two-story dwelling with 3,943 square feet of living area of frame construction. The dwelling was 10 years old. Features of the home include a full basement, central air conditioning, two fireplaces, and a three-car garage. The property has a 34,920 square foot site and is located in Glenview, Niles Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the argument of overvaluation the appellant submitted an appraisal estimating the subject property had a market value of \$1,200,000 as of January 1, 2022. The appraisal was prepared by a certified appraiser who conducted an inspection of the property on November 23, 2022. The appraiser asserted that the highest and best use of the property as improved is its

current use. The appraiser used the sales comparison approach to valuation of the property. The appellant disclosed that this is an owner-occupied residence.

Under the sales comparison approach, the appraiser utilized three comparable sales located within a 0.52-mile radius of the subject. The comparable properties sites ranged in size from 9,300 to 10,012 square feet of land area and from 3,671 to 4,307 square feet of living area. The properties are each improved with a two-story, single-family dwelling of frame, masonry, or frame and masonry construction which were from 9 to 24 years old. The comparable properties sold from July 2020 to June 2021 for prices ranging from \$1,180,000 to \$1,275,000 or from \$277.46 to \$321.44 per square foot of living area, land included in the sales prices. The appraiser adjusted, if applicable, for site, room count, gross living area, deck, age, and garage. The appraiser then concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$1,200,000. Based on this evidence the appellant is seeking a reduction in the subject's assessment to reflect the appraisal.

In support of the argument of assessment inequity the appellant submitted information on four equity comparable properties with varying degrees of similarities to the subject which are located within a 3.65-mile radius of the subject. The improvements ranged: in age from 29 to 56 years; in size from 3,810 to 4,256 square feet of living area; and in improvement assessment from \$15.21 to \$21.99 per square foot of living area. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,407. The subject's assessment reflects a market value of \$1,494,070 or \$378.92 per square foot of living area, including land, when applying the level of assessment for class two property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales properties which sold from September 2020 to March 2023 for sales prices from \$440,000 to \$1,699,000 or from \$98.32 and \$410.39 per square foot of living area, land included in the sales prices. These properties were located in the same subarea as the subject, were one or 13 years old, and had 3,860 and 4,908 square feet of living area. In further support of its contention of the correct assessment, the board of review submitted information on two equity comparable properties. One of these properties is located in the same subarea as the subject and the other in the same neighborhood code. These properties are from ten and 15 years old, have from 4,303 and 4,518 square feet of living area, and have improvement assessments of \$29.50 and \$30.55 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, overvaluation in the assessment process. However, the subject had a previous decision. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2022 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.
35 ILCS 200/16 -185.

Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10 15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2022 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2022 and the instant tax year of 2023 are in the same general assessment period for Niles Township. The Board further finds that the subject is owner occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner occupied. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's decision for the 2022 tax year, or that the Board's decision for the 2022 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence that the subject's assessment should be carried forward to the 2023 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2022 tax year, plus the application of an equalization factor, if any.

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: _____

October 20, 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 9-215 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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