



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: SANG HYUN CHO
DOCKET NO.: 24-04282.001-R-1
PARCEL NO.: 08-20-410-010

The parties of record before the Property Tax Appeal Board are SANG HYUN CHO, the appellant, by attorney David Kieta, of Kieta Law LLC, in Winfield, and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$81,717
IMPR.:	\$106,053
TOTAL:	\$187,770

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 part two-story and part one-story dwelling of frame exterior construction with 2,184 square feet of living area. The dwelling was constructed in 1978 and is approximately 46 years old. Features of the home include a basement with 462 square feet of finished area, central air conditioning, a fireplace, and a 462 square foot garage.¹ The property has an approximately 9,000 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on

¹ While the appellant reported no central air conditioning and six fireplaces for the subject, the Board finds the best evidence of the subject's characteristics is found in the assessor's record card submitted by the board of review which was not refuted by the appellant.

six equity comparables located in the same assessment neighborhood code and within .38 of a mile from the subject. The properties are improved with two-story dwellings. The homes are 47 or 48 years old and range in size from 2,121 to 2,242 square feet of living area. Each comparable has a basement, with comparable #3 having 567 square feet of finished area. Features include a garage ranging in size from 420 to 504 square feet of building area. Five homes each have two fireplaces. The comparables have improvement assessments ranging from \$84,939 to \$97,528 or from \$40.05 to \$44.17 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$92,798 or \$42.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,770. The subject property has an improvement assessment of \$106,053 or \$48.56 per square foot of living area.

As part of its submission, the board of review reiterated the appellant's comparables depicting that, but for comparable #4, each dwelling has central air conditioning which was not disclosed by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same neighborhood code and within .30 of a mile from the subject. The comparables consist of two-story or part two-story and part one-story dwellings of frame exterior construction which are 45 to 47 years old. The homes range in size from 2,086 to 2,168 square feet of living area. Features include basements, five of which have finished area ranging from 445 to 587 square feet, central air conditioning, and a garage ranging in size from 440 to 800 square feet of building area. Five homes each have a fireplace. The comparables have improvement assessments ranging from \$100,311 to \$109,219 or from \$48.09 to \$51.04 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 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, 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 a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, #4, #5 and #6, due to the lack of basement finish and/or lack of central air conditioning, both of which are features of the subject dwelling. The Board has given reduced weight to board of review comparable #6, due to its lack of a finished basement, lack of a fireplace, and its much larger garage, all of which differ from the subject dwelling.

The Board finds the best equity evidence in the record consists of appellant's comparable #3 along with board of review comparables #1 through #5, which range in age from 45 to 48 years old, as compared to the subject of 46 years, suggesting adjustments to several of the comparables are necessary to make them more equivalent to the subject. The homes are similar to the subject in having a basement foundation with finished area, a fireplace, and a garage. Adjustments to the comparables are necessary for differences in dwelling size, basement size, amount of basement finish, fireplace count, and/or garage size when compared to the subject. These comparables have improvement assessments ranging from \$94,975 to \$107,028 or from \$42.36 to \$51.04 per square foot of living area. The subject's improvement assessment of \$106,053 or \$48.56 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: _____

C E R T I F I C A T I O N

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:

January 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 9-125 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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