

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jae Won Lee  
DOCKET NO.: 04-24975.001-R-1  
PARCEL NO.: 04-28-301-071-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jae Won Lee, the appellant, by attorney Stephanie Park of Stephanie Park, PC of Chicago and the Cook County Board of Review (board).

The subject property consists of a 35-year-old, split-level single-family dwelling of frame and masonry construction containing 1,417 square feet of living area and located in Northfield Township, Cook County. The residence contains two full bathrooms and a half bath, a finished partial basement, air conditioning and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered eight suggested comparable properties located within a quarter mile of the subject. These properties consist of split-level single-family dwellings of frame and masonry construction and range in age from 35 to 47 years. The comparables have one or two bathrooms with some half baths and finished partial basements. Five homes are air-conditioned and one home has a fireplace. The comparable properties have one or two-car garages. The comparables contain between 1,308 and 1,472 square feet of living area and have improvement assessments ranging from \$20,532 to \$25,344 or from \$14.77 to \$17.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$26,258, or \$18.53 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within one block of the subject. The comparables consist of split-level single-family dwellings of frame and masonry construction and range in age from 32 to 35 years. The comparables contain two bathrooms most with half-baths and finished partial basements;

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Based on the facts and exhibits presented, 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: \$ 8,008  
IMPR.: \$24,492  
TOTAL: \$32,500

Subject only to the State multiplier as applicable.

PTAB/TMcG.

three have air conditioning; one has a fireplace and all have two-car garages. The comparables contain between 1,232 and 1,760 square feet of living area and have improvement assessments of between \$26,826 and \$33,361 or from \$18.96 to \$21.77 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the appellant's eight comparables are the comparables more similar to the subject. These properties have improvement assessments ranging from \$14.77 to \$17.22 per square foot of living area. The subject's per square foot improvement assessment of \$18.53 is above this range of these properties. The Board gives less weight to the board's comparables two, three and four because they are less similar to the subject in living area. The board's comparable one is very similar to the subject but the PTAB finds the weight of the evidence indicates that the board's comparable one is also inequitably assessed. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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.



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: June 19, 2009



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 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 the subsequent year 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.

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.