

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Hyung Shik Kang  
DOCKET NO.: 04-27286.001-R-1  
PARCEL NO.: 05-30-202-066-0000

The parties of record before the Property Tax Appeal Board are Hyung Shik Kang, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 38-year old, two-story dwelling of masonry exterior construction containing 5,916 square feet of living area. Features of the dwelling include a full basement finished with a recreation room, central air conditioning, five fireplaces and a 2-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted information on five comparable properties described as two-story dwellings with frame, stucco, masonry or frame and masonry exterior construction that range in age from 6 to 77 years old. The comparables range in size from 5,552 to 6,209 square feet of living area. Four comparables have basements, each of the comparables have central air conditioning, each of the comparables have 1 to 4 fireplaces and each comparable has a 2, 2.5 or 3-car attached garage. The comparables have total assessments that range from \$149,121 to \$193,626 and improvement assessments that range from \$87,756 to \$134,373 or from \$14.13 to \$21.10 per square foot of living area. The subject has a total assessment of \$206,955 and an improvement assessment of \$157,354 or \$26.60 per square foot of living area. The appellant argued the subject's improvement assessment equates to a market value of \$166.24 per square foot of living area which is 42.3% more than the average market value reflected by the improvement assessments for the comparables of \$116.84 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market value of \$116.84 per square foot resulting in an improvement assessment of \$110,596 or \$18.69 per square foot of living area.

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Based on the facts and exhibits presented, 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: \$ 49,601  
IMPR.: \$ 157,354  
TOTAL: \$ 206,955

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame and masonry dwellings that ranged in age from 43 to 46 years old. The comparable dwellings ranged in size from 3,954 to 4,616 square feet of living area. Two of the comparables have basements. Each comparable has central air conditioning, one or two fireplaces and a 2 or 3-car attached garage. These properties have total assessments ranging from \$101,690 to \$166,633 and improvement assessments ranging from \$57,101 to \$126,620 or from \$26.91 to \$27.43 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject'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 Board further finds a reduction in the subject's assessment is not warranted.

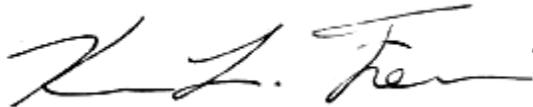
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds comparables submitted by the appellant were not similar to the subject in age. Three of the comparables are 77 years old and have lower improvement assessments than the subject, which is justified based on their age. The two remaining comparables are 6 and 9 years old, respectively, which are significantly newer than the subject. One of these comparables has a crawl space foundation and one fireplace, which are inferior features compared to the subject and justify its lower assessment. The final comparable has two fireplaces and an unfinished basement, which are inferior features compared to the subject and justify its lower improvement assessment. The board of review's comparables are older but more similar to the subject in age than the appellant's comparables but dissimilar to the subject in size, being smaller. These comparables have improvement assessments ranging from \$26.91 to \$27.43 per square foot of living area. The subject's improvement assessment of \$26.59 per square foot of living area is below this range, which is justified based on its size. In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.



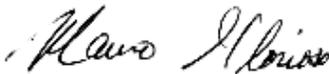
Chairman



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: March 20, 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.