



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

APPELLANT: Joon Choi
DOCKET NO.: 06-22680.001-R-1
PARCEL NO.: 10-16-200-056-0000

The parties of record before the Property Tax Appeal Board are Joon Choi, the appellant(s); and the Cook County Board of Review.

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: \$ 6,658
IMPR.: \$ 31,800
TOTAL: \$ 38,458

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,548 square foot parcel improved with a two-year-old, two-story style single-family dwelling of frame and masonry construction. Containing 3,012 square feet of living area, the subject features two and one-half baths, a full unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located in the same coded assessment

neighborhood as the subject. These properties consist of two-story style single-family dwellings of masonry construction one or two years old. The comparable dwellings contain four or five full baths; basements; central air conditioning and garages; two also have half-baths and two have fireplaces. The comparables range in improvement size from 3,100 to 3,500 square feet of living area and in parcel size from 5,084 to 6,200 square feet. These properties have improvement assessments ranging from \$7.15 to \$10.53 per square foot of living area and land assessments ranging from \$0.52 to \$1.20 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$68,007 was disclosed. The total assessment reflects an improvement assessment of \$16.68 per square foot of living area and a land assessment of \$3.20 per square foot. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing the subject. 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 appellant's argument was unequal treatment in the assessment process. 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 Property Tax Appeal Board finds that the appellant submitted four comparables demonstrating that the subject's land and improvement assessment are excessive. The Board finds that the board of review failed to submit any support for its assessment. Therefore, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record and the appellant adequately

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demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

Lbs/09

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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: December 23, 2009

Allen Castrovillari

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.