



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

APPELLANT: Choon Kon Kim
DOCKET NO.: 06-23663.001-C-1
PARCEL NO.: 10-15-316-010-0000

The parties of record before the Property Tax Appeal Board are Choon Kon Kim, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. of Rolling Meadows; 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: \$ 7,660
IMPR.: \$ 8,228
TOTAL: \$ 15,888

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 70-year-old, two-story building of masonry construction containing 2,647 square feet of building area and located in Niles Township, Cook County. The appellant, via counsel, argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted a brief arguing that the subject property is misclassified as a commercial building when it should have a class 2 designation as a mixed-use property. The appellant argued that the subject was classified as a class 2 property in 2003 and 2004; however, the assessor's office changed the subject's classification to a class 5 in 2005. The appellant submitted an affidavit asserting that the appellant had not made any changes to the subject property since 2001 and provided a photograph of the subject. The

appellant's brief disclosed that the subject contains less than 20,000 square feet of building area and consists of one commercial unit on the first floor and one apartment on the second floor and therefore, qualifies as a class 2 building. The appellant's affidavit disclosed that the subject consists of a dry cleaning store on the first level and a one-bedroom apartment on the second level. The appellant's evidence indicated that the 2006 board of review assessment of \$37,733 reflects a market value of \$99,297 for the subject. The appellant argued that applying the assessment factor of 16% for class 2 property to the subject's market value results in a correct assessment request of \$15,888 for the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$37,733 which reflects a market value of \$99,297, or \$37.50 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property. As evidence, the board of review submitted five sales with an unadjusted range of from \$110.09 to \$133.33 per square foot of building area, including land. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, 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 appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)). Having considered the evidence, the Board finds the appellant has satisfied this burden and a reduction is warranted.

The Property Tax Appeal Board finds that the appellant has established that the subject property is improperly classified as a commercial building. The appellant argued that the subject was classified as a class 2 property in 2003 and 2004; however, the assessor's office changed the subject's classification to a class 5 in 2005. The appellant submitted an affidavit asserting that the appellant had not made any changes to the subject since 2001 and provided a photograph of the subject property. In addition, an affidavit from the owner stating that the subject consists of

one commercial unit on the first floor and a one-bedroom apartment on the second floor was provided.

In contrast, the board of review failed to provide any evidence that the subject property was correctly classified as a commercial building. Therefore, the Board finds that the subject is improperly classified as a commercial building 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 23, 2010

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.