



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

APPELLANT: Won Song
DOCKET NO.: 06-25922.001-R-1
PARCEL NO.: 04-09-307-013-0000

The parties of record before the Property Tax Appeal Board are Won Song, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., 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: \$7,424
IMPR.: \$18,076
TOTAL: \$25,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling with 1,723 square feet of living area. The dwelling is approximately 54 years old with features that include a partial unfinished basement, a fireplace and a 1.5-car detached garage. The subject has a 7,425 square foot site and is located in Northbrook, Northfield Township, Cook County.

The appellant argued in part the subject's assessment should be reduced due to the fact the Cook County Board of Review issued a decision reducing the subject's 2004 assessment from \$37,185 to \$25,500. The appellant averred the subject was not subsequently sold and there had not been any improvements on the property since 2004. The appellant also stated the general assessment period for the township where the property is located is from 2004 through 2007.¹ The appellant also submitted evidence

¹ Section 16-147 of the Property Tax Code provides:

Reduced assessment of homestead property. In any county with 3,000,000 or more inhabitants, if the board of review or board of appeals lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization,

disclosing the subject property was purchased in March 2002 for a price \$255,000.

As an additional argument the appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on four comparables. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$15.42 to \$16.14 per square foot of building area. The appellant also indicated the subject had an improvement assessment of \$29,761 or \$17.27 per square foot of building area. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in 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 in this appeal submitted evidence in support of the contention that the subject property was not correctly assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's arguments as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. (35 ILCS 200/16-147).

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 M. Louie

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: April 22, 2011

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.