



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

APPELLANT: Byung Suh  
DOCKET NO.: 07-21557.001-R-1  
PARCEL NO.: 05-34-100-040-0000

The parties of record before the Property Tax Appeal Board are Byung Suh, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

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: \$12,085  
IMPR: \$108,697  
TOTAL: \$120,782**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a class 2-12 mixed use 2-story building of masonry construction containing 4,880 square feet of building area. The building is 53 years old and features a partial, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as class 2-12 mixed use 2-story masonry buildings that range in age from 50 to 59 years old. The comparable buildings range in size from 5,824 to 7,689 square feet of building area. All comparables feature partial unfinished basements. Two have central air conditioning. The comparables have improvement assessments ranging from \$12.38 to \$19.71 per square foot of building area. The subject's improvement assessment is \$22.27 per square foot of building area. 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 was disclosed. The board of review presented description and assessment information on one comparable property described as a class 2-12 mixed use 2-story masonry building that is 82 years old. It

contains 2,948 square feet of building area, has a slab foundation and features central air conditioning. This property has an improvement assessment of \$22.58 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant describes the differences between the subject and the board of review's comparable in age and location.

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 none of the comparables submitted by either party were particularly similar to the subject. The three comparables submitted by the appellant were much larger than the subject. The comparable submitted by the board of review was much smaller in size and almost 30 years older than the subject. These comparables had improvement assessments that ranged from \$12.38 to \$22.58 per square foot of building area. The subject's improvement assessment of \$22.27 per square foot of building area is within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the appellant has failed to prove by clear and convincing evidence that the subject is inequitably assessed. Therefore, no 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn P. 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: May 20, 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.