



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

APPELLANT: Dave Ahn
DOCKET NO.: 07-24121.001-R-1
PARCEL NO.: 11-18-323-004-0000

The parties of record before the Property Tax Appeal Board are Dave Ahn, the appellant, 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: \$10,208
IMPR.: \$48,167
TOTAL: \$58,375

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family building of stucco construction containing 2,598 square feet of living area. The three-unit building is 127 years old and is located in Evanston, Evanston Township, Cook County. The property is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance. Features of the building include a full unfinished basement and a 2.5-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on twelve comparable properties described as two-story frame, masonry or stucco buildings that range in age from 79 to 134 years old. The comparable buildings range in size from 2,384 to 3,210 square feet of living area. Ten comparables have a full unfinished basement and one comparable has a full basement finished with a recreation room. Ten comparables have a garage ranging from 1-car to 2.5-car. Four comparables have one or two fireplaces and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$10.50 to

\$19.26 per square foot of living area. The subject's improvement assessment is \$20.45 per square foot of living 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 of \$63,336 was disclosed. The board of review presented a printout of 20 sales identified only by parcel number and entitled "Class 11 2 to 4 apts over 48 years neighborhood 17080 of Township Evanston." Two of the sales related to the subject property, including the February 2006 sale for \$695,000. The remaining 18 properties sold between June 1993 and July 2006 for prices ranging from \$75,000 to \$785,000. No other descriptive data was submitted for purposes of analyzing these properties.

Additionally attached to the board of review's data was a "Board of Review Analysis/Evidence Sheet" with two comparable sales ranging from \$230,000 to \$490,000 from March 2004 to July 2006 described as containing 1,470 or 2,223 square feet of living area, respectively. The comparables were 94 or 115 years old. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 a reduction is warranted.

The Board finds comparables #8, #9 and #10 submitted by the appellant were more similar to the subject in location, design and size. The comparables had improvement assessments that ranged from \$16.78 to \$18.54 per square foot of living area. The subject's improvement assessment of \$20.45 per square foot of living area is above the range established by the similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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

J. R.

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 18, 2012

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.