



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

APPELLANT: Jin Chon
DOCKET NO.: 07-29485.001-R-1
PARCEL NO.: 01-01-115-007-0000

The parties of record before the Property Tax Appeal Board are Jin Chon, the appellant, 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: \$6,969
IMPR.: \$68,100
TOTAL: \$75,069

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame constructed single family dwelling with 2,576 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a three-car garage. The dwelling is approximately 104 years old and is located on an 8,712 square foot site in Barrington, Barrington Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions, photographs and assessment information on four comparables. The comparables were located within two blocks of the subject and three were located along the same street as the subject. The comparables were improved with two-story frame dwellings that ranged in size from 2,586 to 2,696 square feet of living area. The dwellings ranged in age from 92 to 109 years old. Each comparable had a full or partial basement, central air conditioning, one or two fireplaces and a two-car garage. These properties also had lots ranging in size from 7,920 to 28,203 square feet of living area. These properties had total assessments ranging from \$48,966 to \$55,436 and improvement assessments ranging from \$32,408 to \$48,361 or from \$12.57 to \$17.94 per square foot of living area. The appellant also indicated the subject property was purchased in May 2006 for a price of \$720,000. Based on this evidence the

appellant requested the subject's improvement assessment be reduced to \$45,000 or \$17.47 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$75,069 was disclosed. The subject had an improvement assessment of \$68,100 or \$26.44 per square foot of living area.

In support of the assessment the board of review provided descriptions and assessment information on three comparables improved with two-story frame dwellings that ranged in size from 2,418 to 2,752 square feet of living area. The dwellings ranged in age from 104 to 115 years old and were located within ¼ mile of the subject property. Each comparable had a full unfinished basement, two comparables had central air conditioning, one comparable had a fireplace and each had a 1-car to 2.5-car garage. These properties had lots that ranged in size from 11,497 to 16,851 square feet of land area. The comparables had total assessments that ranged from \$83,500 to \$109,144 and improvement assessments ranging from \$73,046 to \$95,664 or from \$28.80 to \$35.83 per square foot of living area.

The board of review also indicated the subject sold in May 2006 for a price of \$720,000. The board of review comparables sold from May 2005 to June 2006 for prices ranging from \$845,000 to \$1,140,000.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the 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 assessments 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 a reduction is not warranted.

The parties submitted seven comparables in support of their respective positions. The Board finds the comparable dwellings submitted by both parties were equally similar to the subject property. The comparables were composed of two-story frame homes similar to the subject in age, size and features. Each also had the same neighborhood code as the subject. The improvement assessments ranged from \$32,408 to \$95,664 or from \$12.53 to \$35.83 per square foot of living area. The subject has an improvement assessment of \$68,100 or \$26.44 per square foot of

living area, which is within the range established by the comparables.

Significantly the board of review provided three comparables that sold during the same approximate time period as when the subject property sold. Comparing the assessments of the comparables to their sales prices as well as the subject's assessment to its sales price demonstrates the subject is being proportionately assessed in relation to these properties.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the assessment data the Board finds the subject appears to being assessed proportionately and a reduction is not 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

Acting 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: January 20, 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.