



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

APPELLANT: Woon-Kie Paik
DOCKET NO.: 07-29674.001-R-1
PARCEL NO.: 06-08-115-018-0000

The parties of record before the Property Tax Appeal Board are Woon-Kie Paik, 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: \$7,902
IMPR.: \$31,481
TOTAL: \$39,383

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of frame construction containing 1,908 square feet of living area. The dwelling is 4 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car attached garage. The property is located in Hoffman Estates, Hanover Township, Cook County.

The appellant's appeal has data on both equity comparables, the sale price of the subject property and comparable sales. For the equity and sales comparables, the appellant submitted a grid sheet and photographs of four comparable properties. The comparables are located in the same neighborhood code assigned by the assessor as the subject and described as being within three blocks or less of the subject. The comparables are one-story frame dwellings that are 4 years old. The comparable dwellings contain 1,941 square feet of living area each. Features include full unfinished basements, central air conditioning, and two-car attached garages. The comparables have improvement assessments ranging from \$26,900 to \$28,144 or from \$13.86 to \$14.50 per square foot of living area. The subject's improvement assessment is \$31,481 or \$16.50 per square foot of living area. The

appellant also reported that each of the comparables sold in 2004 for prices ranging from \$348,580 to \$412,793 or from \$179.59 to \$212.67 per square foot of living area including land.

In addition, the appellant reported that the subject property was purchased on November 30, 2005 for \$368,000 or \$192.87 per square foot of living area including land. In support of the subject's purchase price, the appellant provided a copy of the Settlement Statement.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$36,800.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,383 was disclosed. The subject's assessment reflects a market value of approximately \$392,261 when applying the 2007 three year median level of assessments as determined by the Illinois Department of Revenue for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.04%.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties located in the same neighborhood code and the "same block" as the subject property. The comparables are one-story frame dwellings that are 4 years old. The dwellings contain either 1,873 or 1,941 square feet of living area. Features include full unfinished basements, central air conditioning, and two-car garages. These properties have improvement assessments ranging from \$32,996 to \$35,372 or from \$17.00 to \$18.22 per square foot of living area.

The board of review also reported that comparable #3 was purchased in May 2007 for \$405,000 or \$216.23 per square foot of living area including land.

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 not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as a 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted eight equity comparables located in close proximity to the subject to support their respective positions before the Property Tax Appeal Board. These eight comparables had improvement assessments that ranged from \$26,900 to \$35,372 or from \$13.86 to \$18.22 per square foot of living area. The subject's improvement assessment of \$31,481 or \$16.50 per square foot of living area is within the range established by the most 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 equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales plus the sale of the subject property in 2005 for the Board's consideration. The Board finds these six sales ranged from \$348,580 to \$412,793 or from \$179.59 to \$216.23 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$392,261 or \$205.59 per square foot of living area including land which is within the range of the comparables presented on this record. As the Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis, the Board finds the appellant did not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing or by a preponderance of the evidence that the subject property is inequitably assessed or overvalued. Therefore, the Property Tax Appeal Board finds that

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the subject's assessment as established by the board of review is correct and 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn P. Lerbis

Member

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: September 23, 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.