FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jae Rho
DOCKET NO.: 07-29710.001-R-1
PARCEL NO.: 04-26-401-026-0000

The parties of record before the Property Tax Appeal Board are Jae Rho, 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:	$15,252
IMPR.:	$70,532
TOTAL:	$85,784

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,617 square feet of living area. The dwelling is 21 years old and is located in Glenview, Northfield Township, Cook County. The property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on twelve comparable properties located in the "same neighborhood" as the subject. The comparables consist of two-story frame, stucco or frame and masonry dwellings that range in age from 2 to 49 years old. The comparable dwellings range in size from 3,409 to 3,831 square feet of living area. Six comparables have full basements, of which one is finished with a recreation room. Five comparables have partial basements, four of which are finished with recreation rooms. One comparable has a concrete slab

foundation. Each comparable has from one to three fireplaces and a 2-car or 2.5-car garage. Eleven comparables have central air conditioning. The comparables have improvement assessments ranging from $17.69 to $20.42 per square foot of living area. The subject's improvement assessment is $21.82 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 $94,175 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in the same neighborhood code as the subject. The comparables consist of two-story masonry dwellings that range in age from 25 to 60 years old. The dwellings range in size from 2,814 to 3,454 square feet of living area. Two comparables have full basements of which one is finished with a recreation room. One comparable has a partial basement finished with a recreation room and one comparable has a crawl-space foundation. Each comparable has central air conditioning, a fireplace and a 2-car or 2.5-car garage. Comparable #3 is described as being of deluxe construction quality. These properties have improvement assessments ranging from $22.08 to $22.89 per square foot of living area. 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 #1, #2, #3, #4, #5, #7, #8, #9, #11 and #12 submitted by the appellant and comparables #2, #3 and #4 submitted by the board of review are dissimilar in age when compared to the subject and less weight was given to these properties. The Board finds comparables #6 and #10 submitted by the appellant most similar to the subject in age, and size. These comparables had improvement assessments that ranged from $19.42 to $20.17 per square foot of living area. The subject's improvement assessment of $21.82 per square foot of living area is above the range established by these similar comparables. After considering adjustments to the comparables for differences 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.

Chairman

Member

Member

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: June 22, 2012

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.