



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

APPELLANT: Paul Choi  
DOCKET NO.: 07-30300.001-R-2  
PARCEL NO.: 04-11-301-055-0000

The parties of record before the Property Tax Appeal Board are Paul Choi, the appellant(s), by attorney Michael Griffin 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:** \$22,393  
**IMPR:** \$237,141  
**TOTAL:** \$259,534

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 31,102 square foot parcel of land improved with a two-year old, two-story, masonry, single-family dwelling containing 4,962 square feet of living area with three and one-half baths, a full finished basement, air conditioning, three fireplaces, and a three-car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, frame or stucco, single-family dwellings with between two and one-half and for and two one-half baths, one or three fireplaces, and a two or three car garage. The properties range: in age from 13 to 60 years; in size from 4,418 to 4,878 square feet of living area; and in improvement assessments from \$22.79 to \$26.75 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 improvement assessment of \$237,141 or \$47.79 per square foot of living area was disclosed. The board

of review did not present descriptions and assessment information on any properties suggested as comparable and located within the subject's neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant states that that board of review's comparables are not similar in size. Specifically, the board of reviews comparables contain less square footage than the subject. In addition, the appellant claims that the subject property has the highest per square foot ration of all 11 properties located within its class and neighborhood code.

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 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 PTAB finds the appellant has not met this burden.

The Board finds the comparables submitted by the appellant are not similar to the subject because these comparables are from 11 to 58 years older than the subject. Additionally, the board of review failed to submit any comparables similar to the subject. Since the Board gives little weight to the appellant's evidence, as the comparables are not similar in age and no evidence was presented by the board of review, the Board finds that subject's improvement assessment is equitable and a reduction in the subject's assessment 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.

*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: August 28, 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.