



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

APPELLANT: Linda Kim
DOCKET NO.: 08-27939.001-R-1
PARCEL NO.: 10-27-418-046-0000

The parties of record before the Property Tax Appeal Board are Linda Kim, the appellant, by attorney Soojae Lee of the Law Offices of Soojae Lee, P.C. in Mt. Prospect; 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: \$11,318
IMPR.: \$48,348
TOTAL: \$59,666

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story masonry dwelling that is approximately 53 years old. The board of review claims the dwelling has 2,330 square feet of living area with a full finished basement, central air conditioning, two fireplaces, and a one-car attached garage. The appellant indicated on the residential appeal form that the subject has 1,765 square feet of living area with a partial unfinished basement, central air conditioning, a fireplace, and a one-car attached garage. The subject dwelling is classified as a Class 2-04 dwelling (One Story Residence, Any Age, 1,801 Sq Ft. and Over) under the Cook County Real Property Assessment Classification Ordinance and is located in Lincolnwood, Niles Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as one or one and one-half story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject and are located on the same

street as the subject.¹ The comparable dwellings are either 52 or 54 years old and contain from 1,807 to 2,548 square feet of living area. One comparable has a full finished basement. Three comparables have unfinished basements; however, the appellant did not identify the basements as full or partial. Each comparable has central air conditioning and a garage. Three comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$39,012 to \$46,220 or from \$18.14 to \$21.59 per square foot of living area. According to the appellant, the subject's improvement assessment is \$48,348 or \$27.39 per square foot of living area; however, that calculation is based on the subject dwelling having 1,765 square feet of living area. The appellant produced copies of correspondence and property characteristic sheets from the Cook County Assessor's Office dated from November 2008 to August 2009 to support the appellant's claim as to the subject's size. These documents reveal that the subject dwelling has 1,765 square feet of living area and a classification code of 2-04. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$37,000 or \$20.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$59,666 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of one-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. Two of the comparables are located one-quarter mile from the subject property. The dwellings are from 43 to 53 years old and contain from 1,838 to 2,368 square feet of living area. Two comparables have full unfinished basements, and two comparables have finished basements, either full or partial. These properties have improvement assessments ranging from \$22,291 to \$51,870 or from \$10.44 to \$21.90 per square foot of living area. The comparable assessed at \$10.44 per square foot of living area has a 50% prorated assessment, indicating an assessment at 100% of \$44,582 or \$20.88 per square foot of living area. According to the board of review, the subject has an improvement assessment of \$48,348 or \$20.75 per square foot of living area; however that calculation is based on the subject dwelling having 2,330 square feet of living area. In support of its estimate of the subject's size, the board of review produced the subject's property characteristic sheets dated June 23, 2010. 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.

¹ The appellant did not provide classification codes for the comparables; however, all of the comparables are one or one and one-half story dwellings with 1,801 square feet of living area and over.

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 the appellant has not met this burden.

The subject's dwelling size is at issue in this appeal. The appellant claims that the subject dwelling has 1,765 square feet of living area. The appellant provided a photograph of the subject dwelling and copies of correspondence and property characteristic sheets from the Cook County Assessor's Office dated from November 2008 to August 2000. Neither party provided a detailed drawing of the subject dwelling that might have confirmed their size claim. The board of review claims that the subject dwelling has 2,330 square feet of living area. The board of review provided property characteristic sheets dated June 18, 2010. The Board takes notice that the subject dwelling's classification code on all of the documents provided by both parties as evidence is a class 2-04, One Story Residence, Any Age, 1,801 Sq Ft. and Over. As a result, the Board finds that the board of review has provided the best and most current evidence regarding the subject dwelling's living area. For the purposes of this appeal, the Board finds that the subject dwelling has 2,330 square feet of living area.

Both parties presented assessment data on a total of eight suggested comparables. All of the comparables submitted were one or one and one-half story dwellings that were very similar to the subject in age. All of the comparables had over 1,801 square feet of living area and were generally similar to the subject in size. Moreover, the appellant's comparables and the board of review comparables #1 and #3 were located in close proximity to the subject property. All of the comparables had improvement assessments that ranged from \$39,012 to \$51,870 or from \$18.14 to \$21.90 per square foot of living area. The subject's improvement assessment of \$48,348 or \$20.75 per square foot of living area falls within the range established by these 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.

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

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: September 20, 2013

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.