



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

APPELLANT: Kim Yung  
DOCKET NO.: 09-35803.001-R-1  
PARCEL NO.: 07-25-104-017-0000

The parties of record before the Property Tax Appeal Board are Kim Yung, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. 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:** \$ 2,871  
**IMPR:** \$ 57,759  
**TOTAL:** \$ 60,630

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an owner occupied residence located in Schaumburg Township, Cook County, Illinois.

The record in this appeal contains evidence submitted by the appellant requesting a "rollover" in the subject assessment for the 2009 tax year. The appeal petition requests the subject's 2009 assessment be reduced to \$38,308. Section V of the appeal petition states: "Based on the 2008 PTAB decision, requesting 2009 market value uniformity within same triennial cycle".

The board of review submitted a legal brief indicating the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-30733.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$61,294 based on the evidence submitted by the parties. For the 2009 tax year, Cook County Assessment Officials assessed the subject property at \$60,630, which is less than the Property Tax Appeal Board's prior year's decision. However, the board of review requested the Property Tax Appeal Board set the subject's 2009 assessment no

less than \$60,630. The board of review did not request an increase in the subject's assessment pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant was notified of the proposal and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline<sup>1</sup>.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds that the assessed valuation proposed by the board of review is appropriate. Therefore, no reduction in the subject's assessment is warranted.

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<sup>1</sup> The proposal results in "no change" to the subject property's 2009 assessment. Therefore, the appellant is barred, as a matter of law, from appealing the subject's 2010 assessment directly to the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

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: December 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.