

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Long Vo
DOCKET NO.: 03-25675.001-C-1
PARCEL NO.: 14-17-225-028-0000

The parties of record before the Property Tax Appeal Board are Long Vo, the appellant, by attorney Arnold G. Siegel of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a three-story apartment building of brick construction that contains 8,754 square feet of building area. The building has 16 apartments and is 100 years old. The property is located in Chicago, Lake View Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment data on three comparables that had the same classification code as the subject property. The comparables were improved with three-story apartment buildings that ranged in size from 16,950 to 27,489 square feet with each containing 18 apartments. The comparables ranged in age from 76 to 97 years old and were of masonry construction. These properties had total assessments that ranged from \$56,517 to \$136,382 and improvement assessments that ranged from \$36,179 to \$72,962 or from \$2.13 to \$2.65 per square foot of building area. The subject property had total assessment of \$68,796 and an improvement assessment of \$50,523 or \$5.77 per square foot of building area. The appellant further stated that the Cook County Assessor reduced the 2004 assessment of the subject property to \$41,732. Based on this evidence the appellant

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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:	\$	18,273
IMPR.:	\$	23,198
TOTAL:	\$	41,471

Subject only to the State multiplier as applicable.

requested the subject's improvement assessment be reduced to \$2.36 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property or to refute the appellant's argument.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is warranted.

The appellant in this appeal submitted assessment data on three comparables in support of the contention that the subject property was inequitably assessed. These comparables offered varying degrees of similarity to the subject and had improvement assessments ranging from \$2.13 to \$2.65 per square foot of building area. The subject property had an improvement assessment of \$5.77 per square foot of building area, which is above the range of the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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: December 21, 2007



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,

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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.