FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Guy Suesuntisook
DOCKET NO.: 04-28804.001-R-1
PARCEL NO.: 13-25-307-007-0000

The parties of record before the Property Tax Appeal Board are Guy Suesuntisook, the appellant, by attorney Lisa A. Marino, of Marino & Associates, PC 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:	$ 5,984
IMPR.:	$ 36,016
TOTAL:	$ 42,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 3,750 square feet of land improved with a 108-year old, three-story, masonry, multi-family dwelling. Amenities include 3,843 square feet of living area as well as three bathrooms, a full basement and a two-car garage with a total of three apartments, therein. The property is located in West Chicago.

The appellant via attorney raised two issues: first, that the subject property should receive application of the prior tax year's reduced assessment; and second, that there is unequal treatment in the assessment process of the subject's improvement.

As to the first issue, the appellant asserts that the subject's prior tax year's assessment reduction should be applicable in the current 2004 tax year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In support of this assertion, the appellant's attorney submitted a copy of the Board's decision in #03-30442.001-R-1, wherein the subject assessment was accorded a reduction to $34,689. In addition, the appellant argued that the triennial reassessment period for the subject property was the

2003 tax year and therefore, the reduced assessment should be applicable to the 2004 tax year.

As to the equity issue, the appellant submitted assessment data and descriptions on three comparable properties for consideration located within a six-block radius of the subject. They are improved with a two-story or three-story, frame or masonry multi-family dwelling and four bathrooms. They range: in age from 84 to 113 years; in size from 3,364 to 4,386 square feet of living area; and in improvement assessments from $6.20 to $7.05 per square foot of living area. Two properties include a multi-car garage, while one property contains an apartment in the basement area. The subject's improvement assessment is $9.37 per square foot of living area. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling $42,000 was disclosed. As to the first issue, the board of review's representative argued that the cited section of the Property Tax Code is inapplicable due a variation of evidence submissions in the 2004 tax appeal as well as noting scrivener's errors in the 2003 Board decision.

As to the equity argument, the board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. Property characteristic printouts were submitted for the subject and each of the four suggested comparables. Two of the four properties were located within a one-block radius of the subject. All four properties are improved with a three-story, masonry, multi-family dwelling with full basements. They range: in age from 97 to 104 years; in bathrooms from three to four; in size from 3,708 to 3,909 square feet of living area; and in improvement assessments from $10.81 to $11.56 per square foot of living area. Three properties also include a multi-car garage.

As to the subject property, the board of review's printouts indicate that the taxpayer of record is M and J Suesuntisook, which reside at a specific address in Deerfield, Illinois, which was not the address of the subject property. Based upon this evidence, the board of review requested confirmation of the subject's assessment

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the first issue, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2003 assessment. However, the record further indicates that the subject property is a multi-family dwelling with three apartments located therein and that the subject's owner and/or taxpayer may reside at a location in Deerfield, Illinois and not at the subject property. Moreover, the appellant failed to provide a witness or further evidence to explain this contradiction. Therefore, the Board finds that the board of review's evidence rebuts the owner-occupied status of the subject dwelling. Thereby, the Board finds Section 16-185 of the Property Tax Code inapplicable to this subject property.

The appellant also 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 as to the subject's improvement assessment.

The Board finds that the comparables submitted by the board of review are most similar to the subject in exterior construction, size, age and amenities. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $10.81 to $11.56 per square foot of living area. The subject's improvement assessment of $9.37 per square foot of living area is below this range.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and that a reduction in the subject's improvement 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.

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 3, 2010

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.