



**Final Administrative Decision of the
State of Illinois
PROPERTY TAX APPEAL BOARD**

APPELLANT: Sam Khanh
DOCKET NO.: 05-20377.001-R-1
PARCEL NO.: 15-01-418-017-0000

The parties of record before the Property Tax Appeal Board are Sam Khanh, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC; 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: \$ 11,776
IMPR.: \$ 26,650
TOTAL: \$ 38,426

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 82-year-old, two-story, single-family dwelling of frame and masonry construction containing 1,702 square feet of living area and situated on a 9,200 square foot parcel. Features of the residence include one full bathroom, a partial-unfinished basement, air-conditioning, a fireplace and a one-car detached garage. The subject is located in River Forest Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellant's evidence disclosed that the subject was purchased in an arm's length transaction on October 23, 2001 for a price of \$253,000 and provided a copy of the subject's settlement statement. Based upon this information, the appellant requested an assessment reflective of a fair market value for the subject of \$253,000.

Regarding the inequity claim, the appellant provided three suggested comparable properties consisting of two-story, single-family dwellings of masonry or frame and masonry construction located on the same street and within one block of the subject. The improvements range in size from 1,852 to 2,044 square feet of living area and range in age from 75 to 82 years. The comparables contain one or two full bathrooms. Two comparables contain a full-finished or unfinished basement, two comparables have a fireplace and two comparables contain a two-car detached garage. The improvement assessments range from \$14.26 to \$15.14 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$38,426. The subject's improvement assessment is \$26,650 or \$15.66 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. Three comparables are located on the same street and within one block of the subject. The improvements range in size from 1,541 to 2,020 square feet of living area and range in age from 63 to 83 years. The comparables contain one full bathroom, a partial or full-unfinished basement, a fireplace and a one-car or two-car garage. One comparable has air-conditioning. The improvement assessments range from \$16.06 to \$21.73 per square foot of living area. Based on the evidence presented, 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the inequity claim, the Board finds the appellant's comparable one and the board of review's comparables two, three and four to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, location, amenities, exterior construction and age and have improvement assessments ranging from \$15.14 to \$17.60 per square foot of living area. The subject's per square foot improvement assessment of \$15.66 falls within the range established by these properties. The Board finds the remaining

comparables less similar to the subject in improvement size and/or amenities. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has not satisfied this burden.

The appellant argued that the subject's market value is not accurately reflected in its assessment. The Property Tax Appeal Board finds the sale of the subject property in October 2001 to be dated and not a reliable indicator of market value. The subject's sale occurred more than three years prior to the January 1, 2005 assessment date at issue and within the much earlier 1999 triennial. Therefore, the Board finds the appellant's overvaluation argument is without merit.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's improvement was inequitably assessed or overvalued 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.



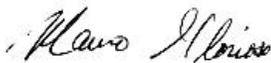
Chairman



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: September 28, 2009



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.