



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

APPELLANT: Sam Khanh  
DOCKET NO.: 05-24216.001-R-1  
PARCEL NO.: 15-12-422-011-0000  
TOWNSHIP: Proviso

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 of 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:** \$ 3,511  
**IMPR.:** \$ 25,264  
**TOTAL:** \$ 28,775

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel in this appeal is improved with two dwellings. One dwelling consists of a two-story, 84-year-old, multi-family dwelling of frame construction containing 2,016 square feet of living area with two full bathrooms and a full-unfinished basement. The other dwelling consists of a one-story, 74-year-old, single-family dwelling of masonry construction containing 1,251 square feet of living area with one full bathroom, a fireplace and a full-unfinished basement. The subject is located in Proviso Township, Cook County. The appellant failed to include the subject's 1,251 square foot building on the comparable properties grid as required by the Property Tax Appeal Board. The appellant did include the missing improvement's assessment.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the

appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of multi-story, multi-family dwellings of frame or stucco construction located within six blocks of the subject. The improvements range in size from 2,475 to 3,528 square feet of living area and range in age from 82 to 107 years. The comparables contain two or three full bathrooms. Three comparables contain a finished or unfinished basement and one comparable has a one-car detached garage. The improvement assessments range from \$10.82 to \$11.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$28,775 was disclosed. The subject's multi-family dwelling has an improvement assessment of \$14,827 or \$7.35 per square foot of living area and the single-family dwelling has an improvement assessment of \$10,437 or \$8.34 per square foot.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on six suggested comparable properties. Three comparables are improved with two-story, multi-family dwellings of frame or stucco construction with the same neighborhood code as the subject. The improvements range in size from 2,692 to 3,528 square feet of living area and range in age from 82 to 92 years. The comparables contain two or three full bathrooms. Two comparables contain a finished or unfinished basement and one comparable has a garage. The improvement assessments range from \$10.82 to \$11.67 per square foot of living area. The appellant's comparables one, two and three and the board of review's three comparables are the same properties. The three remaining comparables offered by the board of review are improved with one-story, 112 or 117-year-old, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,198 to 1,473 square feet of living area. The comparables contain one or two full bathrooms, a full-finished or unfinished basement and a two-car garage. The improvement assessments range from \$17.32 to \$19.38 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 single-family dwelling, the Board finds the board of review submitted three properties as suggested comparables to the subject. The three comparables have improvement assessments ranging from \$17.32 to \$19.38 per square foot of living area. The subject's single-family dwelling has a per square foot improvement assessment of \$8.34 which falls below the range established by the board's comparables. The appellant failed to provide any equity comparables for the single-family dwelling. Regarding the multi-family dwelling, the Board finds both parties submitted four properties as suggested comparables to the subject. The four comparables have improvement assessments ranging from \$10.82 to \$11.93 per square foot of living area. The subject's multi-family dwelling has a per square foot improvement assessment of \$7.35 which falls below the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's dwellings were inequitably assessed by clear and convincing evidence and a reduction 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.