FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Trang M. Nguyen
DOCKET NO.: 06-23856.001-R-1
PARCEL NO.: 14-18-309-044-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Trang M. Nguyen, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; and the Cook County Board of Review.

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:	$ 11,572
IMPR.:	$ 34,800
TOTAL:	$ 46,372

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,914 square foot parcel improved with a 59-year-old, two-story, single-family dwelling of masonry construction containing 1,200 square feet of living area and located in Lake View Township, Cook County. Features of the residence include one full bathroom, a full-unfinished basement and central air-conditioning.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement 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 two-story, single-family dwellings of frame construction located within ten blocks of the subject. The improvements range in size from 1,522 to 1,976 square feet of living area and range in age from four to sixteen years old. The comparables contain one and one-half or two and one-half bathrooms, a full-finished or unfinished basement, one or two fireplaces and a two-car detached

garage. Three comparables have central air-conditioning. The improvement assessments range from $27.64 to $30.30 per square foot of living area.

At hearing, the appellant's attorney provided a copy of the board of review's 2008 final decision for the subject property. The board's decision disclosed that the subject's improvement assessment was reduced from $40,497 to $34,800. The appellant's attorney argued that the subject's 2008 assessment reduction falls within the same triennial period. 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 $52,069. The subject's improvement assessment is $40,497 or $33.75 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, 59-year-old, single-family dwellings of masonry construction located on the same street and block as the subject. The improvements range in size from 1,200 to 1,220 square feet of living area. The comparables contain one full bathroom and a full-finished or unfinished basement. One comparable has central air-conditioning. The improvement assessments range from $33.75 to $35.26 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, 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. 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 PTAB finds the appellant has overcome this burden.

At hearing, the appellant's attorney provided a copy of the board of review's 2008 final decision for the subject property. The board's decision disclosed that the subject's improvement assessment was reduced from $40,497 to $34,800.

The PTAB finds the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400

Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that the board of review's 2008 non-triennial assessment reduction shall apply and a reduction in the subject improvement assessment is warranted.

As a final point, the PTAB finds no further reduction based on the appellant's inequity argument is 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: July 22, 2011

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.