



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Marvin Sinsakul
DOCKET NO.: 06-28625.001-R-1
PARCEL NO.: 17-21-210-113-0000

The parties of record before the Property Tax Appeal Board are Marvin Sinsakul, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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: \$14,315
IMPR.: \$69,679
TOTAL: \$83,994

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a Class 2-78, 7 year-old, three-story style masonry dwelling that contains 2,156 square feet of living area. Features include central air conditioning, a fireplace, a two-car garage and a partial unfinished basement. The subject is located in Chicago, South Chicago Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located on the subject's street and block. The comparables consist of class 2-78, three-story style masonry or frame and masonry dwellings that are seven years old and contain 2,110 or 2,156 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car garages and partial unfinished basements. These properties have improvement assessments ranging from \$59,584 to \$65,572 or from \$27.64 to \$31.08 per square foot of living area. The subject has an improvement assessment of

\$69,679 or \$32.32 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$59,592 or \$27.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$83,994 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of two comparable properties located in close proximity to the subject. The comparables are three-story style masonry or frame and masonry dwellings that are seven years old and contain 2,156 or 2,227 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car garages and partial basements, one of which is finished as a recreation room. These properties have improvement assessments of \$70,204 and \$71,361 or \$32.04 and \$32.56 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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 met this burden.

The Board finds the parties submitted five comparables in support of their respective arguments. All the comparables were similar to the subject in terms of design, age, size and most features. The appellant's comparables #1 and #2 and the board of review's comparable #1 were identical to the subject in exterior construction and living area as well and were located on the subject's street and block. These most representative comparables had improvement assessments ranging from \$59,584 to \$70,204 or from \$27.64 to \$32.56 per square foot of living area. The subject's improvement assessment of \$69,679 or \$32.32 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

Docket No: 06-28625.001-R-1

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 2012

Allen Castrovillari

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.