



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

APPELLANT: Kwok Keung Lily Ting
DOCKET NO.: 07-22320.001-R-1
PARCEL NO.: 05-07-207-009-0000

The parties of record before the Property Tax Appeal Board are Kwok Keung Lily Ting, the appellant, by attorney George J. Behrens, of McCracken, McCracken & Behrens, P.C. 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: \$42,204
IMPR.: \$51,660
TOTAL: \$93,864

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 24,356 square foot parcel of land improved with a 114-year old, two-story, frame, single-family dwelling containing 2,756 square feet of living area, two and one half baths, one fireplace, central air conditioning, a full, unfinished basement, and a detached three-car garage. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment data on a total of five properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with two full to three and one half baths, central air conditioning and one fireplace for three properties, a partial or full, unfinished basement, and a detached two or two and one-half car garage. The properties range: in age from 82 to 94 years; in size from 2,834 to 3,028 square feet of living area; and in improvement assessments from \$25.91 to \$29.85 per square foot of living area. In addition,

the appellant provided evidence that the subject is a landmark property and thus the recipient of the historic freeze exemption. As evidence, the appellant provided: the ASIQ assessment history from 1997 through 2006, the Certificate of Rehabilitation from the Illinois Historic Preservation Society; and a copy of the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et seq). In summary, the statute states that the historic building is eligible for an assessment freeze that eliminates any value added by rehabilitation. The assessment is frozen at a "base year valuation" for the year in which the rehabilitation period begins. After the initial eight year valuation period, the valuation is adjusted for the next four years until it reaches current fair cash value. As the subject is in its tenth year of the historic freeze exemption, the appellant requested that the value be no greater than the base year valuation plus 50% of the adjustment in value. 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 total assessment of \$105,881 was disclosed. The property characteristic printout indicates there is a historic residence exemption on the property that was first applied in 1998. The improvement's assessed value without the exemption applied is \$94,000 or \$34.11 per square foot of living area. The improvement's assessed value with the exemption applied is \$63,677 or \$23.10 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with two and one half or three and one half baths, four to six bedrooms, a full, unfinished basement, one fireplace, central air conditioning for two properties, and a three-car garage for one property. The properties range: in age from 95 to 139 years; in size from 2,530 to 4,065 square feet of living area; and in improvement assessments from \$26.90 to \$31.99 per square foot of living area. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant 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 met this burden.

The parties submitted a total of nine properties suggested as comparable to the subject. The Board finds the appellant's comparables #1 through #5 and the board of review's comparables #1 and #2 are the most similar to the subject in design, improvement size, and construction. These properties are frame, two-story, single-family dwellings located in the subject's neighborhood. The properties range: in age from 82 to 139 years; in size from 2,530 to 3,028 square feet of living area; and in improvement assessments from \$25.91 to \$31.99 per square foot of living area. Because the subject is in its tenth year of the historic freeze exemption and pursuant to applicable assessing methodology and law, the subject's assessed value should be the 1998 base year assessment of \$57,360 plus 50% of the adjustment in value. 35 ILCS 200/10-50. Therefore, the subject's improvement assessment without the exemption applied of \$34.11 per square foot of living area is above the range of the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.

Donald 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: June 22, 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.