



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

APPELLANT: Jean Chen
DOCKET NO.: 07-24326.001-R-1
PARCEL NO.: 14-30-101-010-0000

The parties of record before the Property Tax Appeal Board are Jean Chen, the appellant, by attorney Michael Griffin 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: \$ 9,869
IMPR.: \$ 59,275
TOTAL: \$ 69,144

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings situated on one parcel. Building #1 is an 81-year old two-story multi-family dwelling of masonry exterior construction containing 2,879 square feet of living area with a full, finished basement. Building #2 consists of a 93-year old one-story dwelling of frame and masonry exterior construction containing 560 square feet of living area with a partial, finished basement and central air conditioning.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted grid analyses detailing four suggested comparable properties for each building. For building #1, the comparables consist of two-story frame multi-family dwellings that range in age from 92 to 123 years old. The comparables range in size from 2,835 to 3,130 square feet of living area and have improvement assessments ranging from \$13.00 to \$14.63 per square foot. The subject property has an improvement assessment for both buildings of \$59,275. Building #1 has an improvement assessment of \$39,154 or \$13.60 per square foot.

For building #2, the comparables consist of one or one and one-half story frame or masonry dwellings that range in age from 88 to 118 years old. The comparables range in size from 740 to 976

square feet of living area and have improvement assessments ranging from \$33.49 to \$36.19 per square foot. Building #2 has an improvement assessment of \$20,121 or \$35.93 per square foot. 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 assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and spreadsheets detailing four suggested comparable properties for building #2. Comparables were not submitted for building #1. The comparables for building #2 consist of one-story frame dwellings that range in age from 101 to 123 years old. The comparables range in size from 680 to 799 square feet of living area and have improvement assessments ranging from \$39.69 to \$42.44 per square foot. 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 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 overcome this burden.

For building #1, the appellant submitted four comparable properties. The board of review submitted no equity data for this building. The appellant's comparables were similar in size, age and design with the subject. However, they differed from the subject in exterior construction. These four comparables had improvement assessments ranging from \$13.00 to \$14.63 per square foot. The subject's improvement assessment of \$13.60 per square foot falls within the range established by these comparables.

For building #2, the appellant and the board of review presented assessment data on a total of eight equity comparables. The comparables were similar to the subject in age and size, but differed from the subject in exterior construction with one exception. In all, the comparables had improvement assessments ranging from \$33.49 to \$42.44 per square foot of living area. The subject property's improvement assessment of \$35.93 per square foot of living area falls within the range established by these comparables. After considering adjustments and the differences in both parties' suggested comparables when compared

to the subject buildings, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. Lerski

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 18, 2010

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.