FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Chuck Lui
DOCKET NO.: 07-24446.001-R-1
PARCEL NO.: 13-07-314-014-0000

The parties of record before the Property Tax Appeal Board are Chuck Lui, the appellant(s); 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:	$ 6,772
IMPR.:	$ 30,930
TOTAL:	$ 37,702

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,848 square foot parcel improved with a two-year-old, one-story, single-family dwelling of masonry construction containing 1,368 square feet of living area and located in Jefferson Township, Cook County. Features of the residence include one and one-half bathroom, a full-unfinished basement, central air-conditioning and a two-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. At the hearing, the appellant withdrew his land contention. In support of the equity claim, the appellant submitted assessment data and descriptive information on nine properties suggested as comparable to the subject. The appellant also submitted a three-page letter, photographs and property characteristic printouts for the subject and the suggested comparables, a copy of the subject's settlement statement and a copy of the board of review's decision. At the hearing, the appellant stated that his comparables one, two,

three, eight and nine are new construction in that they have been extensively rehabbed/rebuilt, whereas, the printouts provided by the appellant indicated older properties. The appellant provided photographs from 2007 reflecting new two story dwellings, however, did not know the new square footage. Therefore, the Board cannot use these five comparables in its analysis in that the size of living area is unknown. The four remaining comparables consist of one-story, single-family dwellings of masonry construction located within one block of the subject. The improvements range in size from 1,248 to 1,731 square feet of living area and range in age from 22 to 38 years old. The comparables contain one or one and one-half bathroom and a partial-finished or full-unfinished basement. Two comparables have central air-conditioning and three comparables have a two-car detached garage. The improvement assessments range from $16.85 to $22.08 per square foot of living area. The appellant's evidence disclosed that the subject sold in January 2007 for a price of $460,000. 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 $46,000. The subject's improvement assessment is $39,228 or $28.68 per square foot of living area. In support of the assessment the board submitted a property characteristic printout and descriptive data on one property suggested as comparable to the subject. The suggested comparable consists of a one-story, seven-year-old, 1,368 square foot, single-family dwelling of masonry construction located on the same street and within five blocks of the subject. The comparable contains one and one-half bathroom, a partial-finished basement, central air-conditioning and a two-car garage. The improvement assessment is $30.16 per square foot of living area. The board's evidence disclosed that the subject sold in January 2007 for a price of $460,000.

At hearing, the board's representative stated 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.

In rebuttal, the appellant submitted a two-page letter arguing that the board's one comparable is located five blocks north of subject in a more desirable area of Norwood Park. The appellant indicated that the subject's purchase price of $460,000 in January 2007 was probably too high considering the declining real estate market.

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 Board finds the appellant has not overcome this burden.

The Board finds the appellant's comparables to be similar properties to the subject. These four properties are similar to the subject in size, design, amenities, exterior construction and location and have improvement assessments ranging from $16.85 to $22.08 per square foot of building area. The subject's per square foot improvement assessment of $28.68 falls above the range established by these properties. The Board finds the board's one comparable differs from the subject in location and accorded less weight. The appellant testified that the board's one comparable is located five blocks north of the subject and in a much more desirable area of Norwood Park. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is sufficient to effect a change in the subject's assessment and a reduction 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: June 18, 2010

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.