



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

APPELLANT: Sam Khanh
DOCKET NO.: 07-24997.001-R-1
PARCEL NO.: 15-12-422-011-0000

The parties of record before the Property Tax Appeal Board are Sam Khanh, 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 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: \$3,511
IMPR.: \$25,264
TOTAL: \$28,775

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property includes two structures on one parcel of land. One is a 2-story multi-family dwelling of frame construction containing 2,016 square feet of living area in two apartments. The dwelling is 84 years old. Features of that building include a full, unfinished basement. The second is a 1-story single-family dwelling of masonry construction containing 1,251 square feet of living area. The dwelling is 77 years old. Features of that building include a full, unfinished basement and a fireplace. The appellant did not challenge the assessment of the smaller dwelling.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as 2 or 3-story frame or stucco multi-family dwellings that range in age from 44 to 92 years old. The comparable dwellings range in size from 2,692 to 3,608 square feet of living area in 2 or 3 apartments. Three of the comparables have full or partial basements, one of which is finished. One comparable is on a concrete slab. One has a 1-car garage. The comparables have improvement assessments ranging from \$10.09 to \$11.67 per square foot of living area. The

subject's improvement assessment is \$7.36¹ per square foot of living area. 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 of each building was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story frame, masonry, or frame and masonry multi-family buildings that range in age from 41 to 127 years old. The dwellings range in size from 2,146 to 2,256 square feet of living area in 2 or 3 apartments. Three comparables have full basements of which one is finished. One comparable is on a concrete slab. Two comparables have 2-car garages. These properties have improvement assessments ranging from \$13.32 to \$13.84 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 not 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 not met this burden.

The Board finds the appellant did not disclose the second dwelling on the parcel, and did not include that square footage in his analysis. The comparables of the appellant and the board of review had improvement assessments that ranged from \$10.09 to \$13.84 per square foot of living area. The subject's improvement assessment of \$7.36 per square foot of living area for the first structure is below the range established by all comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

¹ The appellant incorrectly lists the subject's improvement assessment as \$12.53 per square foot of living area. However, the appellant is using the improvement assessment of both buildings (\$25,264) but the square footage of only the larger building (2,016).

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

Shawn P. Lerbis

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: October 22, 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.