



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

APPELLANT: Wen Zhong Chen
DOCKET NO.: 07-30580.001-R-1
PARCEL NO.: 14-28-311-006-0000

The parties of record before the Property Tax Appeal Board are Wen Zhong Chen, the appellant(s); 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: \$ 20,721
IMPR.: \$ 51,179
TOTAL: \$ 71,900

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,772 square foot parcel of land improved with a 108-year old, two-story, frame and masonry, mixed-use building containing 3,115 square feet of living area, one commercial unit, one residential unit, air conditioning, and a partial, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted information on a total of seven properties suggested as comparable and located on the same street and within one block of the subject. The properties are described as two or three-story, masonry or frame and masonry, mixed-use buildings with between one and four units. The properties range: in age from 18 to 125 years; in size from 2,665 to 11,700 square feet of living area; and in improvement assessments from \$4.87 to \$12.26 per square foot of living area. The land ranged in size from 2,820 square feet and in land assessment from \$4.64 to \$6.19 per square foot. In addition, the appellant submitted colored photographs of the subject property and suggested comparables.

The appellant also submitted a letter arguing that the subject is only one commercial unit and one residential unit where all the suggested comparables have one commercial unit and three apartments. He also argued that the subject has the smallest lot and assessed the most, has not been rehabbed and is in worse condition than the suggested comparables, and the subject percentage of increase is higher than the other properties. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$51,179 or \$16.43 per square foot of living area and land assessment of \$20,721 or \$7.48 per square foot were disclosed. 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 a quarter-mile of the subject. The properties are described as two or three-story, masonry, mixed-use buildings. The properties range: in age from 115 to 123 years; in size from 3,444 to 5,100 square feet of living area; and in improvement assessment from \$9.73 to \$18.49 per square foot of living area. These properties range in land size from 2,100 to 6,800 square feet and in land assessments from \$5.40 to \$7.47 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting the county's description of the subject property is incorrect as to basement, attic and number of residential units. The appellant also argues that the board of review's comparables are not similar to the subject as these properties are in better shape than the subject and/or located farther away than the appellant's suggested comparables.

The appellant included additional suggested comparables for consideration by the PTAB as rebuttal evidence. However, under the Official Rules of the Property Tax Appeal Board, rebuttal evidence shall not consist of new evidence such as newly discovered comparables. 86 Ill.Admin.Code 1910.66(c). Therefore, the PTAB will not consider the new evidence submitted by the appellant in rebuttal.

At hearing, the appellant, Wen Zhong Chen, asserted the subject property is assessed higher than all other buildings surrounding the subject. He indicated that the properties located across the street are assigned a different neighborhood code, but that these properties are within the same market as the subject and receive the same services from the City. He testified there is no difference between the markets for the different sides of the street.

The appellant also asserted that the county has the wrong description for the subject in that the subject only has one

apartment with one bath. He further argued that the suggested comparable properties are in better condition and have more apartment units than the subject, but are still assessed less than the subject.

Mr. Chen argued that the subject's land is assessed higher than the suggested comparables. He argued that any reduction he received at the board of review level was not enough to make the subject's assessment equitable.

After reviewing 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 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.

As to the land, the parties submitted a total of 11 properties suggested comparable to the subject. The PTAB finds the appellant's comparables and the board of review's comparable #1 and #2 are the most similar to the subject in location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are all located on the subject's street. The parcels range in size from 2,629 to 3,024 square feet and have land assessments from \$4.64 to \$7.48 per square foot. In comparison, the subject's land assessment of \$7.48 per square foot is within the range of these comparables. The remaining comparables were given less weight due to disparities in location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported and a reduction in the subject's land assessment is not warranted.

As to the improvement, the parties submitted a total of 11 properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #3 through #6 and the board of review's comparables #1 and #2 are the most similar to the subject in size, design, exterior construction, age, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are masonry or frame and masonry, two or three-story, mixed-use buildings located on the subject's street. The properties range: in age from 43 to 125 years; in size from 2,665 to 5,407 square feet of living area; and in improvement assessment from \$8.63 to \$17.53 per square foot of living area. In comparison, the subject's improvement assessment of \$16.43 per square foot of living area is within the range of these

comparables. The remaining comparables were given less weight due to disparities in age, size, and/or location. 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 supported and a reduction in the subject's improvement 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 Morris

Member

Shawn R. Lerbis

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: August 20, 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.