



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

APPELLANT: Zhihong Lin
DOCKET NO.: 08-20031.001-R-1
PARCEL NO.: 05-33-218-046-0000

The parties of record before the Property Tax Appeal Board are Zhihong Lin, the appellant; 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: \$ 10,798
IMPR.: \$ 27,122
TOTAL: \$ 37,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,285 square foot parcel improved with a 49-year-old, two-story, single-family dwelling of frame and masonry construction containing 1,454 square feet of living area and located in New Trier Township, Cook County. Features of the residence include one and one-half bathroom, a fireplace, central air-conditioning, an unfinished basement and a two-car attached garage.

The appellant, Zhihong Lin, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a five-page brief, photographs of the subject and the suggested comparables, a copy of the subject's settlement statement and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. Two of the comparables are located on the same street and within two blocks of the subject.

The improvements range in size from 1,236 to 2,052 square feet of living area and range in age from 47 to 53 years old. The comparables contain one and one-half or two and one-half bathrooms and central air-conditioning. One comparables has two fireplaces. No garage or basement information was provided. The improvement assessments range from \$10.28 to \$19.91 per square foot of living area. The four suggested land comparables range in size from 3,523 to 4,438 square feet and have land assessments of \$2.52 per square foot.

Also, the appellant submitted five additional land comparables located within three blocks of the subject. These five properties range in size from 6,125 to 12,728 square feet and have land assessments of \$1.60 per square foot.

In addition, the appellant argued overvaluation. In support of this claim, the appellant's evidence disclosed that the subject was purchased in July 2005 for a price of \$395,000, the sale was not a transfer between family or related corporations, the subject was sold by Realtor, the subject was advertised for sale with a multiple listing service and the subject was sold in settlement of an installment contract. A copy of the subject's settlement statement was provided.

At hearing, the appellant presented a brief, with legal arguments, claiming that the board of review did not provide any convincing evidence for either the subject's land or improvement assessment as required by Property Tax Appeal Board Rules. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$39,500. The subject's improvement assessment is \$28,702 or \$19.74 per square foot of living area. The subject's land assessment is \$10,798 or \$2.52 per square foot. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. Two of the comparables are located on the same street and block as the subject. The improvements range in size from 1,454 to 1,462 square feet of living area and range in age from 40 to 49 years old. The comparables contain from one to two and one-half bathrooms and a full-unfinished basement. Two comparables have central air-conditioning as well as a fireplace and one comparable has a one-car garage. The improvement assessments range from \$20.53 to \$22.70 per square foot of living area. The three suggested land comparables range in size from 3,660 to 4,675 square feet and have land assessments of \$2.52 per square foot.

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.

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.

Regarding the improvement, both parties presented assessment data on a total of seven equity comparables. The Board finds the appellant's comparables one and three and the board of review's comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, design, age and location and have improvement assessments ranging from \$19.06 to \$22.70 per square foot of living area. The subject's per square foot improvement assessment of \$19.74 falls within the range established by these properties. The Board finds the appellant's two remaining comparables less similar to the subject in size and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the four land comparables submitted by the appellant and the board of review's three comparables to be the most similar properties to the subject in size and location. They range in size from 3,523 to 4,675 square feet and have land assessments of \$2.52 per square foot. The subject's per square foot land assessment of \$2.52 indicates that the subject is treated equitably when compared to similar properties. The Board further finds the appellant's five additional land comparables, although similar to the subject in location, differ in size and accorded less weight.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) The Board finds the appellant has overcome this burden and a reduction is warranted.

The appellant's evidence disclosed that the subject was purchased in July 2005 for a price of \$395,000, the sale was not a transfer between family or related corporations, the subject was sold by Realtor, the subject was advertised for sale with a multiple listing service and the subject was sold in settlement of an installment contract. In addition, a copy of the subject's settlement statement was provided. The Board finds the subject's July 2005 sale for \$395,000 to be the best evidence of market value in the record. In addition, the board of review's evidence neglects to address the appellant's market value argument other than noting the subject's 2005 sale price.

Therefore, the Property Tax Appeal Board finds that the subject had a market value of \$395,000 as of January 1, 2008. The Board further finds that the 2008 Illinois Department of Revenue's three-year median level of assessments of 9.60% for Class 2 property shall apply 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Loras

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: May 20, 2011

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.