



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

APPELLANT: Tam Huynh
DOCKET NO.: 08-28064.001-R-1
PARCEL NO.: 29-18-423-009-0000

The parties of record before the Property Tax Appeal Board are Tam Huynh, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates, 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: \$1,393
IMPR: \$5,692
TOTAL: \$7,085**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,872 square foot site improved with a 1.5-story single family dwelling of masonry construction that contains 1,116 square feet of living area. The dwelling is approximately 62 years old. Features of the property include a full basement with a recreation room and a 1.5-car detached garage. The property is classified as a class 2-03 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Harvey, Thornton Township, Cook County.

The appellant marked assessment equity and contention of law as the bases of the appeal. In support of the assessment equity argument the appellant provided information on two comparables improved with one-story dwellings of masonry or frame and masonry construction that have 1,353 and 1,358 square feet of living area. Each comparable has a full unfinished basement and a two-car detached garage. The comparables have improvement assessments of \$5,547 and \$6,677 or \$4.10 and \$4.92 per square foot of living area, respectively.

Appellant's counsel also asserted the subject property was purchased in April 2007 from Judicial Sales Corp. for a price of

\$28,600. The appellant submitted a copy of a Certificate of Sale indicating the seller was The Judicial Sales Corporation and the appellant purchased the subject property for a price of \$28,601. The appellant also submitted a printout from the Cook County Recorder of Deeds' website stating the property was purchased for a price of \$29,000.

Based on this data the appellant requested the subject's assessment be reduced to \$2,900 to reflect 10% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$7,085 was disclosed. The subject's assessment reflects a market value of \$73,802 using the three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.60% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$5,692 or \$5.10 per square foot of living area.

In support of the assessment the board of review submitted information on four comparables improved with a one-story dwelling and three 1.5-story dwellings of masonry construction that ranged in size from 779 to 1,248 square feet of living area. The dwellings ranged in age from 53 to 64 years old. Each comparable has a full or partial unfinished basement, one comparable has central air conditioning and three comparables have a two-car garage. These properties have improvement assessments ranging from \$3,567 to \$6,675 or from \$2.86 to \$6.94 per square foot of living area. The board of review also indicated the subject property was purchased in April 2005 for a price of \$119,900 and comparable #1 was purchased in January 2005 for a price of \$90,000. Based on this record, the board of review requested confirmation of the 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant marked assessment equity as a 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 assessments 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 a reduction is not warranted on this basis.

The appellant submitted information on only two comparables in support of the assessment inequity argument that differed from the subject in style, age and size. The Board gives this

evidence little weight. The Board finds comparables #1, #3 and #4 submitted by the board of review were more similar to the subject in style, age and size than the appellant's comparables. These comparables had improvement assessments ranging from \$2.86 to \$5.71 per square foot of living area. The subject's assessment of \$5.10 per square foot of living area is within the range established by the best comparables in the record. Based on this record the Board finds the appellant failed to demonstrate assessment inequity by clear and convincing evidence and a reduction in the subject's improvement assessment is not justified on this basis.

The appellant raised a market value issue as an alternative argument. Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)).

The appellant provided information the subject property was purchased in April 2007 for a price of \$28,600, \$28,601 or \$29,000. The evidence indicated the property was purchased from The Judicial Sales Corporation pursuant to a Judgment of Foreclosure. The appellant did not complete Section IV - Recent Sale Data on the appeal form, did not submit a copy of the sales contract, did not submit a copy of the settlement statement and did not submit a copy of the Real Estate Transfer Declaration. Based on this record and limited evidence concerning the circumstances surrounding the sale, the Board finds the appellant failed to establish the arm's length nature of the transaction or that the sale price was indicative of fair cash value. The board of review did provide information that the subject property had previously sold in April 2005 for a price of \$119,900 and its comparable #1 sold for a price of \$90,000. These two sales also call into question the arm's length nature of the subject's April 2007 sale and whether or not the sale price was indicative of fair cash value. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the market value of the subject property as reflected by the assessment is incorrect.

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 Morris

Member

J. R.

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: September 20, 2013

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.