



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

APPELLANT: Tam Huynh
DOCKET NO.: 08-28067.001-R-1
PARCEL NO.: 29-10-200-056-0000

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 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: \$2,620
IMPR.: \$9,569
TOTAL: \$12,189**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,170 square feet of living area. The dwelling is 36 years old. Features of the home include a full unfinished basement and a 2.5-car detached garage. The property has a 5,040 square foot site and is located in Dolton, Thornton Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on six comparable properties described as one-story¹ dwellings of masonry, frame or frame and masonry construction that ranged in size from 1,132 to 1,655 square feet of living area. The dwellings ranged in age from 51 to 120 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include either a full or partial basement. Four of the comparables had central air conditioning. Two comparables had a fireplace and four comparables had finished recreation rooms in the basement. Three comparables had a two-car garage; one comparable had a one-

¹ On the assessment analysis grid submitted by the appellant, all six suggested comparables were described as one-story residences. However, Cook County Assessor data sheets submitted by the appellant in support of his evidence describes comparables numbers 5 and 6 as 1.5 to 1.9 story residences.

car garage; and one comparable had a 1.5-car garage. The comparables have improvement assessments ranging from \$5,908 to \$11,021 or from \$5.22 to \$6.85 per square foot of living area. The subject's improvement assessment is \$9,569 or \$8.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$7,488 or \$6.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with one-story dwellings of masonry construction that range in size from 1,166 to 1,215 square feet of living area. The dwellings range in age from 38 to 42 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement. Three of the comparables have central air conditioning. Garages are either 1.5 or 2-car garages. These properties have improvement assessments ranging from \$10,078 to \$10,253 or from \$8.44 to \$8.78 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The Property Tax Appeal Board finds the comparables submitted by the board of review are the most similar to the subject in size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$8.44 to \$8.78 per square foot of living area. The subject's improvement assessment of \$8.18 per square foot of living area is below the range established by the best comparables in this record. The Board gave diminished weight to the appellant's comparables. Comparables 3 through 6 are larger in size than the subject property. Comparables 2, 3, 5 and 6 have finished basements unlike the subject property and comparables 5 and 6 are a different design and style than the subject. Appellant's comparable number 1 was given diminished weight due to the large difference in age when compared to the subject. Based on this

record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

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: July 19, 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.