



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

APPELLANT: Dany Wen  
DOCKET NO.: 09-20024.001-R-1  
PARCEL NO.: 10-25-404-039-0000

The parties of record before the Property Tax Appeal Board are Dany Wen, the appellant; 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:** \$ 7,936  
**IMPR.:** \$ 37,026  
**TOTAL:** \$ 44,962

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,960 square foot parcel improved with a 59-year-old, two-story, single-family dwelling of masonry construction containing 2,317 square feet of living area and located in Rogers Park Township, Cook County. Features of the residence include three full bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellant submitted assessment data and descriptive information on eight properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. The appellant's evidence disclosed that the appellant's comparables two, three and four have improvements prorated with one or more parcels. The total improvement assessment for these three properties is unknown; therefore they will not be used in the Board's analysis. Based on the appellant's documents, the five remaining suggested

comparables consist of two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,750 to 3,619 square feet of living area and range in age from 50 to 59 years old. The comparables contain from one and one-half to three and one-half bathrooms, a full-finished or unfinished basement and central air-conditioning. Three comparables have fireplaces and two comparables have a multi-car detached garage. The improvement assessments range from \$8.72 to \$14.79 per square foot of living area. The five suggested land comparables range in size from 3,720 to 5,500 square feet and have land assessments of \$1.60 per square foot of land area. 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 \$44,962, with \$37,026 or \$15.98 per square foot of living area apportioned to the improvement and \$7,936 or \$1.60 per square foot apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four comparables are improved with two-story, single-family dwellings of masonry construction located within one-quarter mile of the subject. The improvements range in size from 2,147 to 2,473 square feet of living area and range in age from 56 to 60 years old. The comparables contain two, two and one-half or three full bathrooms, a full-finished or unfinished basement and one or two fireplaces. Three comparables have central air-conditioning and three comparables have a two-car garage. The improvement assessments range from \$14.47 to \$16.67 per square foot of living area. The four suggested land comparables range in size from 4,125 to 5,580 square feet and have land assessments of \$1.60 per square foot of land area. The board's evidence disclosed that the subject sold in October 2007 for \$551,000. Based on the evidence presented, 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 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 nine equity comparables. The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, design and location

and have improvement assessments ranging from \$14.47 to \$16.67 per square foot of living area. The subject's per square foot improvement assessment of \$15.98 falls within the range established by these properties. The Board finds the appellant's comparables much larger in size of living area as compared to the subject and accorded less weight. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. 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 nine land comparables submitted by both parties similar to the subject in size and location. They range in size from 3,720 to 5,580 square feet and have land assessments of \$1.60 per square foot. The subject's per square foot land assessment of \$1.60 indicates the subject is treated equitably when compared to similar properties.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn P. 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: October 21, 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.