



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

APPELLANT: Philip Ou
DOCKET NO.: 09-31338.001-R-1
PARCEL NO.: 17-28-303-033-0000

The parties of record before the Property Tax Appeal Board are Philip Ou, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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: \$7,020
IMPR: \$0
TOTAL: \$7,020**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a vacant lot with 4,680 square feet of land area. The property is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables were described as being vacant parcels ranging in size from 3,000 to 7,286 square feet of land area. These properties had the same neighborhood code as the subject property. Each comparable had a land assessment of \$1.50 per square foot of land area. Based on this evidence the appellant requested the subject's assessment be reduced to \$7,020 or \$1.50 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,400 or \$4.81 per square foot of land area. In support of its contention of the correct assessment the board of review submitted a memorandum from Kobie Robinson to Aaron R. Bilton dated March 21, 2012, stating the subject's area was surveyed for comparable sales, which indicated an unadjusted range from \$102.34 to \$204.91 per square foot of land area. However, the documentation provided by the board of review included information on 11 land comparable sales that sold from August 2004 to September 2007 for prices ranging from \$440,000 to \$1,500,000 or from \$100.27 to \$197.68 per square foot of land area. The memorandum submitted by the board of review also indicated a search of vacant residential sites was conducted to determine the uniformity of the subject's assessment with an attached grid. However, there were no assessment comparables and no assessment grid attached to the board of review submission.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables were composed of

vacant sites similar to the subject in size that each had a land assessment of \$1.50 per square foot of land area. The subject's assessment of \$4.81 per square foot of land area falls above the range established by the best comparables in this record. The Board finds the comparable sales submitted by the board of review did not address the appellant's assessment inequity argument. Additionally, the Board finds the board of review submitted no equity comparables to refute the appellant's lack of uniformity argument nor did the board of review provide any evidence showing the dissimilarities, lack of proximity and the distinguishing characteristics of the appellant's assessment comparables to the subject property. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: August 22, 2014

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.