



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

APPELLANT: Chua-Kit Leong  
DOCKET NO.: 10-26610.001-R-1  
PARCEL NO.: 13-29-427-019-0000

The parties of record before the Property Tax Appeal Board are Chua-Kit Leong, the appellant(s); 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:** \$5,580  
**IMPR.:** \$8,188  
**TOTAL:** \$13,768

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a parcel of land improved with a 78-year old, one and one-half story, frame, single-family dwelling. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

The appellant first claims the county has incorrectly described the subject's size. The appellant lists the subject site as containing 4,671 square feet of land and that the improvement contains 964 square feet of living area without any other explanation.

In support of the market value argument, the appellant submitted descriptions and sale information on eight properties suggested as comparable and located within one mile of the subject. The properties are described as one or one and one-half story, frame or masonry, single-family dwellings. Features include one bath, and air conditioning for four properties, and, for seven properties, a partial or full basement with two finished. The properties range in age from 31 to 91 years and in size from 827

to 988 square feet of living area. These properties sold from October 2009 to May 2011 for prices ranging from \$52,000 to \$164,000 or \$52.63 to \$178.07 per square feet of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$21,790. The subject's final assessment reflects a fair market value of \$243,736 or \$143.38 per square foot of living area using the Illinois Department of Revenue's 2010 three year median level of assessment for class 2 property of 8.94%. The board of review lists the subject's land size as 4,650 square feet and the improvement size as 880 square feet of living area. The board of review included the subject's property characteristic printout to support this data.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties. These properties are described as one and one-half story, frame, single-family dwellings. Features include one or one and one-half baths and, for three properties, a partial or full, unfinished basement. The properties range: in age from 62 to 90 years; in size from 792 to 950 square feet of living area; and in improvement assessments from \$18.82 to \$20.02 per square foot of living area. As a result of this analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The PTAB finds the appellant failed to submit any evidence to show that the county has incorrectly described the subject's land and improvement sizes. Therefore, the PTAB finds the subject's land size is 4,650 square feet and the improvement size is 880 square feet of living area. The subject's assessment reflects a market value of \$243,736 or \$276.97 per square foot of living area, including land.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is warranted.

The appellant presented descriptive and sales information on a total of eight suggested comparables. The PTAB finds the appellant's comparables similar to the subject. These properties sold from October 2009 to May 2011 for prices ranging from \$52,000 to \$164,000 or \$52.63 to \$178.07 per square feet of living area, including land. In comparison, the subject property's assessment reflects a value of \$276.97 per square foot of living area, including land, which is above the range established by the comparables. Therefore, after considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's market value is not supported and a reduction in the improvement assessment 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.



Chairman



Member



Member



Member



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



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.