



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

APPELLANT: Yuk Yam Lam
DOCKET NO.: 11-27352.001-R-1
PARCEL NO.: 17-28-314-009-0000

The parties of record before the Property Tax Appeal Board are Yuk Yam Lam, 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 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: \$ 7,812
IMPR.: \$ 31,881
TOTAL: \$ 39,693

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 2011 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 is improved with two multi-family dwellings. The first building consists of a three-story structure of masonry construction with 3,282 square feet of living area. This building is approximately 128 years old. Features include three apartments and a full unfinished

basement. The second building on the site consists of a two-story structure of frame construction with 1,814 square feet of living area. The building is approximately 128 years old. Features include two apartments and a full unfinished basement.¹ The property has a 3,125 square foot site and is located in Chicago, South Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. The appellant completed section V of the petition in which the subject's entire improvement assessment was attributed to the larger multi-family building on the site. The appellant did not provide any descriptive data with respect to the smaller building nor did the appellant have a separate equity comparison analysis for this building. In support of the assessment inequity argument the appellant submitted information on four equity comparables that had improvement assessments that ranged from \$5.21 to \$8.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,693. The board of review indicated the larger building on the site with 3,282 square feet of living area had an improvement assessment of \$17,957 or \$5.47 per square foot of living area. The smaller multi-family dwelling on the site with 1,814 square feet had improvement assessment of \$13,924 or \$7.68 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on the four equity comparables for the larger building and three equity comparables for the smaller building.

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

¹ The subject property was the subject matter of appeals before the Property Tax Appeal Board for tax years 2009 and 2010 under Docket Nos. 09-31339.001-R-1 and 10-31969.001-R-1. In each of those appeals the board of review submitted copies of the subject's property characteristic sheets indicating each building was 128 years old. In the instant appeal the board of review has incorrectly indicated each building was 62 years old in its analysis.

lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the appellant's assessment equity analysis. The evidence disclosed the subject property is improved with two multi-family buildings. The appellant, however, incorrectly described the property as being improved with one building and attributed the entire improvement assessment to the 3-story multi-family dwelling with 3,282 square feet of living area.

With respect to the larger three-story multi-family dwelling on the site, the Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4. These comparables were most similar to this dwelling in age but differed from the subject in size being 16% and 27% larger than the subject building. These two properties had improvement assessments of \$6.50 and \$5.21 per square foot of living area, respectively. The subject's three-story multi-family dwelling had an improvement assessment of \$5.47 per square foot of living area, which is within the range established by the best comparables in this record. The remaining comparables submitted by the appellant and the board of review with respect to this building were given little weight due to size or age.

With respect to the smaller multi-family dwelling on the site, the appellant presented no equity comparables to specifically challenge the improvement assessment on this building. The Board finds comparables submitted by the board of review were relatively similar to this building. These properties had improvement assessments ranging from \$7.67 to \$11.02 per square foot of living area. The subject's two-story multi-dwelling with 1,814 square feet of living area had an improvement assessment of \$7.68 per square foot of living area, which is within the range established by the these comparables.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's dwellings were inequitably assessed 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.



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: August 22, 2014



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.