



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

APPELLANT: Tam Huynh
DOCKET NO.: 09-25966.001-R-1
PARCEL NO.: 13-33-228-036-0000

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: \$23,132
IMPR.: \$ 977
TOTAL: \$24,109**

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 5,875 square feet of vacant lot with minor improvement. The property is located in Jefferson Township, Cook County. The subject is classified as a class 5-

90, commercial minor improvement property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a picture of the subject property along with an affidavit stating that the subject is not improved but for a fence placed around the property for security purposes. The appellant argued the subject's assessment should be at 10% to reflect vacant land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,109. The subject's assessment reflects a market value of \$96,436 or \$16.41 per square foot when applying the 2009 three year median level of assessment for class 5 property of 25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on 11 suggested comparable sales.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment is *not warranted*.

The appellant failed to prove that the subject property is not a commercial property with minor improvements and should have been classified as class 1 rather than a class 5 property. The appellant's evidence shows the subject is fenced. The appellant also failed to submit sales comparables to show that the subject property was overvalued.

The Board finds the best evidence of market value to be *the board of review's comparable sales #3, #5, and #11*. These comparables sold for prices ranging from \$50.72 to \$72.96 per square foot. The subject's assessment reflects a market value of \$16.41 per square foot, which is below the range established by the best comparable sales in this record. Based on this

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evidence the Board finds 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: April 24, 2015



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.