



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

APPELLANT: Ba Gia Phan
DOCKET NO.: 11-32388.001-R-1
PARCEL NO.: 10-15-200-040-0000

The parties of record before the Property Tax Appeal Board are Ba Gia Phan, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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: \$5,082
IMPR.: \$65,796
TOTAL: \$70,878

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 consists of a two-story dwelling of masonry construction. The dwelling is approximately three years old and has 4,004 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,011 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. The appellant did not complete Section IV of the residential appeal form. The

appellant's attorney submitted an undated letter wherein counsel stated that the subject property was purchased in an arm's length transaction on December 29, 2011 for a price of \$505,000. To document the transaction, the appellant submitted copies of the settlement statement, the real estate contract, the warranty deed and a sales data sheet. Based upon this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,878. The subject's assessment reflects a market value of \$746,870 or \$186.53 per square foot of living area, land included, when using the 2011 three year average median level of assessments for class 2 property of 9.49% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales.

The appellant's attorney submitted a rebuttal brief.

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.

In this appeal, both parties presented evidence of market value. The Board gave little weight to the sale of the subject property relied on by the appellant. The appellant stated that the subject was purchased in December 2011 for a price of \$505,000. However, the appellant did not provide any information in Section IV - Recent Sale Data of the residential appeal form. The appellant failed to indicate whether or not the parties were related; whether the property was exposed on the open market; the amount of time the property was advertised, if any; and whether the sale was the result of a foreclosure due to the settlement statement identifying the Bank of New York as the seller. As a result, the Board finds the appellant did not provide sufficient evidence to establish the subject's sale was actually an arm's length transaction.

The Board finds the best evidence of market value in the record to be the comparable sales #3 and #4 submitted by the board of review. These comparables sold proximate to the assessment date and were similar to the subject in varying degrees. These properties sold in August 2009 and December 2009 for prices of

\$600,000 and \$800,000 or for \$152.44 and \$188.99 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$186.53 per square foot of living area, including land, which falls between the market value of the best comparable sales in this record.

Based on this record, 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



Acting 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: March 18, 2016



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.