



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

APPELLANT: William Tong
DOCKET NO.: 12-28542.001-R-1 through 12-28542.002-R-1
PARCEL NO.: see below

The parties of record before the Property Tax Appeal Board are William Tong, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-28542.001-R-1	17-29-325-059-0000	3,650	15,042	\$18,692
12-28542.002-R-1	17-29-325-060-0000	3,650	15,042	\$18,692

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 2012 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 two parcels improved with a two-story, mixed-use building of masonry construction. The building is approximately 127 years old and has 6,600 square feet of building area. Features of the building include four apartment/commercial units, a concrete slab foundation and central air conditioning. The property's two parcels have 3,650 square feet of land area and are located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-12 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 five equity comparables but did not provide any information on the comparables' foundations. The appellant also submitted an income analysis for the parcel ending in 059.

The appellant submitted the final decision of the board of review, dated April 5, 2013, wherein the 2012 assessment for the subject property's two parcels totaling \$37,384 was disclosed. The subject property's two parcels have a combined improvement assessment of \$30,084 or \$4.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" with information on only one of the subject property's two parcels. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on a total of eight suggested equity comparables. The Board finds that all of the comparables submitted had the same assigned neighborhood and classification codes as the subject. However, the Board finds that the appellant's comparables #3 through #5 were three-story in design, not two-story like the subject. The remaining comparables (appellant's #1 and #2 and the board of review's three comparables) were two-story buildings but had considerably less building area than the subject. None of the board of review comparables had a concrete slab foundation like the subject, and the appellant did not provide any information on the comparables' foundations. Finally, the Board finds that only one of the comparables (board of review #1) had central air conditioning like the subject. Although none of the comparables was sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$3.33 to \$4.74 per square foot of living area. The subject's improvement assessment of \$4.56 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not 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: _____

CERTIFICATION

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: June 24, 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.