



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

APPELLANT: Kenneth Huang
DOCKET NO.: 12-30327.001-R-1
PARCEL NO.: 14-33-112-010-0000

The parties of record before the Property Tax Appeal Board are Kenneth Huang, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C. in Rolling Meadows; 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:

LAND: \$17,670
IMPR.: \$92,988
TOTAL: \$110,658

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 is improved with a three-story masonry constructed three unit apartment building with 5,040 square feet of living area. The building is approximately 119 years old. Features of the building included an unfinished basement. The property has a 2,356 square foot site and is located in Chicago, North Chicago Township, Cook County. The property is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with one two-story apartment building and eleven three-story apartment buildings that ranged in size from 4,941 to 5,130 square feet of building area. The buildings ranged in age from 109 to 134 years old and have from two to six apartment units. Each

comparable has a full basement with two having apartments; three comparables have central air conditioning; two comparables have one fireplace; and seven comparables have garages. These properties have improvement assessments ranging from \$46,362 to \$82,162 or from \$9.06 to \$16.30 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$45,682.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,658. The subject property has an improvement assessment of \$92,988 or \$18.45 per square foot of living area. The board of review asserted that the subject property is a landmark property and the assessment is frozen at the assessment of \$110,658 for the "4 year of landmark status."

The appellant withdrew the hearing request, but filed no other rebuttal evidence.

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 appellant provided comparables to support the assessment inequity argument. The board of review asserts, however, that the subject property is a "landmark property" which is apparently a reference to the building being a historic residence that is assessed in accordance with the Historic Residence Assessment Freeze Law of the Property Tax Code (35 ILCS 200/10-40 through 10-85). The appellant submitted no response to rebut this statement.

Section 10-40 of the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40) contains the following pertinent definitions:

- (c) "Historic building" means an owner-occupied single family residence or an owner-occupied multi-family residence and the tract, lot or parcel upon which it is located, or a building or buildings owned and operated as a cooperative, if:
 - (1) individually listed on the National Register of Historic Places or the Illinois Register of Historic Places;
 - (2) individually designated pursuant to an approved county or municipal landmark ordinance, or
 - (3) within a district listed on the National Register of Historic Places or designated pursuant to an approved county or municipal landmark ordinance, if the Director (of Historic Preservation) determines that the building is of historic significance to the district in which it is located.
- Historic building does not mean an individual unit of a cooperative. (35 ILCS 200/10-40(c)).

(h) "Fair cash value" means the fair cash value of the historic building, determined on the basis of the assessment officer's property record card, representing the value of the property prior to the commencement of rehabilitation without consideration of any reduction reflecting value during the rehabilitation work. (35 ILCS 200/10-40(h)).

(i) "Base year valuation" means the fair cash value of the historic building for the year in which the rehabilitation period begins but prior to the commencement of the rehabilitation and does not include any reduction in value during the rehabilitation work. (35 ILCS 200/10-40(i)).

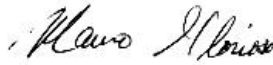
(k) "Eight-year valuation period" means the 8 years from the date of the issuance of the certificate of rehabilitation. (35 ILCS 200/10-40(k)).

Section 10-45 of the Historic Residence Assessment Freeze Law provides for the valuation of the historic building during the eight year valuation period. Section 10-45 provides in part:

Valuation during 8 year valuation period. In furtherance of the policy of encouraging the rehabilitation of historic residences, property certified pursuant to this Historic Residence Assessment Freeze Law shall be eligible for an assessment freeze, as provided in this Section, eliminating from consideration, for assessment purposes, the value added by the rehabilitation and limiting the total valuation to the base year valuation as defined in subsection (i) of Section 10-40. For all property upon which the Director (of Historic Preservation) has issued a certificate of rehabilitation, the valuation for purposes of assessment shall not exceed the base year valuation for the entire 8-year valuation period, unless a taxing district elects, under Section 10-85, that the provisions of this Section shall not apply to taxes that are levied by that taxing district. . . . (35 ILCS 200/10-45).

The board of review indicated, somewhat unartfully and incompletely by lacking documentation, that the subject property's assessment is frozen due to its status as a historic residence. The Board finds based on the dictates of the Historic Residence Assessment Freeze Law the subject's assessment is to be "frozen" at the base year valuation as defined in the statute for eight years, which appears to be appropriate under the limited facts of this appeal. Based on this record the Board finds the appellant's assessment inequity argument is without merit 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



Acting 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: _____

April 21, 2017



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.