



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

APPELLANT: Ying Huang
DOCKET NO.: 13-32477.001-R-1
PARCEL NO.: 17-22-101-043-1176

The parties of record before the Property Tax Appeal Board are Ying Huang, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$1,503
IMPR.: \$19,497
TOTAL: \$21,000

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 2013 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 residential condominium unit. The property is classified as a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, South Chicago Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 3, 2012 for a price of \$210,000. The appellant originally filed the appeal on two parcel numbers (PINs), 17-22-101-043-1176 and 17-22-101-043-1443. Subsequent to the initial filing of the appeal, the appellant's counsel explained that PIN 17-22-101-043-1176 was owner occupied and that PIN 17-22-101-043-1443 is an ancillary parking parcel. The appellant's counsel stated that PIN 17-22-101-043-1176 was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket No. 12-34038.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment to \$21,000 based on an agreement of the parties. The appellant's counsel explained that PIN 17-22-101-043-1176 was owner occupied and that tax years 2012 and 2013 are within the same general assessment period. The appellant requested the assessment for PIN 17-22-101-043-1176 of \$21,000 as established in the 2012 decision be carried forward to 2013 tax year and the appeal on PIN 17-22-101-043-1443 be withdrawn. The Property Tax Appeal Board by letter dated March 25, 2015, dismissed the appeal for PIN 17-22-101-043-1443.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for both PINs of \$31,618. PIN 17-22-101-043-1176 had a total assessment of \$29,535, which reflects a market value of \$295,350 when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-99 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on 41 sales that occurred in the subject's condominium.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2012 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$21,000. The record further disclosed the subject property is an owner occupied residential condominium unit and that the 2012 and 2013 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2012 tax year was not reversed or modified upon review. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.