



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

APPELLANT: Man Tam  
DOCKET NO.: 13-32974.001-R-1  
PARCEL NO.: 17-28-320-006-0000

The parties of record before the Property Tax Appeal Board are Man Tam, the appellant; 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:** \$ 9,300  
**IMPR.:** \$ 29,177  
**TOTAL:** \$ 38,477

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 has 3,100 square feet of land that is improved with two improvements. Improvement #1 is a 120 year old, three-story, masonry, multi-family dwelling. Improvement #1 has 2,520 square feet. Improvement #2 is a 120 year old, one-story, masonry dwelling. It contains 1,092 square feet of living area. The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal. The subject is located in South Chicago Township, Cook County, and is class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to Improvement #1. No equity comparables were submitted for Improvement #2. The appellant failed to provide the breakdown for the individual improvement assessments for Improvement #1 and Improvement #2. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total improvement assessment of \$38,477 was disclosed. In support of the subject's assessment for Improvement #1, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject.

In support of the subject's assessment for Improvement #2, the board of review submitted descriptive and assessment information for an additional three properties suggested as comparable to the subject.

The board of review failed to provide the breakdown for the individual improvement assessments for Improvement #1 and Improvement #2. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

#### **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 Board finds that the appellant failed to provide sufficient evidence that the subject is inequitably assessed. The parties failed to include the individual improvement breakdown for Improvements #1 and #2, which is a key element of comparability. Accordingly, the Board finds that the subject's 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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 22, 2016

*A. Heston*

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.