



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

APPELLANT: Judy F. Ng I & M Xellence, LLC
DOCKET NO.: 14-30032.001-C-1
PARCEL NO.: 13-27-213-044-0000

The parties of record before the Property Tax Appeal Board are Judy F. Ng I & M Xellence, LLC, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$14,352
IMPR.: \$62,148
TOTAL: \$76,500

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 2014 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 one-story commercial storefront building with 3,480 square feet of living area of masonry construction. The dwelling was constructed in 1929. The property has a 3,645 square foot site and is located in Jefferson Township, Cook County. The subject is classified as a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment equity as the bases of the appeal. In support of the assessment equity argument, the appellant submitted three equity comparables. The appellant's grid sheet indicates the subject improvement contains 3,600 square feet of building area; however, the appellant did not submit any supporting evidence regarding the subject building's size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,749. The subject's assessment reflects a market value of \$434,996 when applying the 2014 level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25%. The subject has an improvement assessment of \$94,397. The board also submitted the subject's property record card that indicates the subject contains 3,480 square feet of building area. In addition, in support of the subject's assessment, the board of review submitted information on five comparable sales. The board did not submit equity comparables.

In written rebuttal, the appellant submitted information on fifteen comparable sales and four active listings. The appellant also submitted a letter indicating the subject's market value should be \$170,000.

At hearing, the appellant's attorney Zhiyuan Xu, questioned the appellant and owner of the property, Judy Ng. The appellant stated the subject is occupied by a laundromat and a restaurant. The appellant's attorney also presented a witness, Anita Mark, who stated she is a real estate broker who is familiar with commercial properties in the subject's neighborhood and that a commercial buyer in the subject's neighborhood would consider the appellant's comparables. The appellant's attorney reviewed the previously submitted evidence and argued that the appellant's comparables #1 and #2 are the properties that are most similar to the subject.

At hearing, the board of review's representative questioned the appellant regarding the sale dates of the comparables. The appellant confirmed the sale dates. The board's representative rested on the board's previously submitted evidence.

In rebuttal, the appellant stated the appellant's comparables are located closer to the subject than are the board's comparables. In addition, the appellant's attorney argued the board's comparables have parking while the subject property does not have parking.

Conclusion of Law

Initially, the Board finds the best evidence of the subject's building size is the board of review's property record card which indicates the subject contains 3,480 square feet of building area. Using this square footage, the subject's current assessment reflects a market value of \$125.00 per square foot of building area. The subject's improvement assessment reflects a value of \$27.13 per square foot of building area.

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 has not met his burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The Board finds the appellant's sale comparables submitted on rebuttal were given no weight pursuant to Section 1910.66 (c), which states: Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal

shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)). Based on this evidence the Board finds a reduction in the subject's assessment based on market value is not justified.

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

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables have improvement assessments that range from \$13.31 to \$14.60 per square foot of building area. The subject's improvement assessment of \$27.13 per square foot of building area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed. After making adjustments to the comparables, the Board finds a reduction in the subject's assessment commensurate with the appellant's requested assessment of \$76,500 is 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



Acting 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: _____

May 19, 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.