



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

APPELLANT: Ying Huang
DOCKET NO.: 14-33918.001-R-1 through 14-33918.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ying Huang, the appellant(s), 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-33918.001-R-1	17-22-101-043-1176	1,503	19,497	\$ 21,000
14-33918.002-R-1	17-22-101-043-1443	106	1,977	\$ 2,083

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a condominium unit (PIN ending in -1176) and a parking space (PIN ending in -1443) with a combined 0.516% ownership interest in the common elements. The property is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The condominium unit was the subject matter of an appeal before the Board in 2012 under docket numbers 12-34038.001-R-1. The appellant did not challenge the assessment for the parking space for tax year 2012. In that appeal, the Board rendered a decision lowering the condominium unit's assessment to \$21,000. The subject property was also the subject matter of an appeal before the Board in 2013 under docket number 13-32477.001-R-1. The appellant

initially challenged the assessment for the parking space for tax year 2013, but subsequently withdrew the appeal regarding that assessment. The appeal for the condominium unit was decided on the merits. In its decision, the Board found that the condominium unit was owner occupied, and, thus, rendered a decision lowering the condominium unit's assessment to \$21,000 pursuant to Section 16-185 of the Property Tax Code. See infra. In the instant appeal, the appellant submitted evidence that the subject recently sold to show that the subject was overvalued.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,618.

In support of its contention of the correct assessment, the board of review submitted a condominium analysis.

Conclusion of Law

The Condominium Unit

Section 16-185 of the Illinois Property Tax Code provides, in relevant 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 takes judicial notice that it rendered a decision lowering the condominium unit's assessment in tax years 2012 and 2013, and that 2012, 2013, and 2014 are in the same general assessment period for South Chicago Township. The Board's decision in 13-32477.001-R-1 found that the condominium unit is an owner occupied dwelling. The record contains no evidence indicating that the condominium unit sold in an arm's length transaction subsequent to the Board's 2012 or 2013 decisions, or that the Board's 2012 or 2013 decisions were reversed or modified upon review. For these reasons, the Board finds that a reduction is warranted, and that the condominium unit's assessment shall be reduced to reflect the Board's 2012 and 2013 decisions, plus the application of an equalization factor, if any.

The Parking Space

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

The Board finds that the appellant only submitted evidence of a recent sale of the subject as a whole, and that the purchase price of the parking space, individually and separate from the condominium unit, was not disclosed. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the parking space is overvalued, and a reduction in the parking space'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



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.