



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

APPELLANT: Ying He
DOCKET NO.: 17-44877.001-R-1
PARCEL NO.: 16-08-322-042-1011

The parties of record before the Property Tax Appeal Board are Ying He, 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: \$397
IMPR.: \$11,223
TOTAL: \$11,620

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 2017 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 single residential condominium unit with 800 square feet of living area. The subject has a 5.95% ownership in the condominium as a whole and is 88 years old. The property has an 8,628 square foot site located in Oak Park Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity. In addition, the appellant requested the Property Tax Appeal Board rollover the subject's 2016 assessment to 2017. In support of the overvaluation and assessment inequity arguments, the appellant submitted recent sale and assessment information on four properties. In support of the rollover argument, the assessment submitted a copy of the subject's prior year Property Tax Appeal Board ("PTAB") decision, docket 16-21551.001-R-1, wherein the PTAB reduced the subject's

assessment to \$6,333. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant disclosed the total assessment for the subject of \$12,723. The subject's assessment reflects a market value of \$127,230, land included, when using the 2017 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$12,326.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted a condominium sales analysis. The board used four sales in the subject building that occurred from 2015 through 2017 and sold for a total consideration of \$556,000. The board divided this amount by the total percentage of ownership of these units, or 28.47% resulting in a total market value for the condominium as a whole of \$1,952,933. The board then multiplied this amount by the subject's percentage of ownership, or 5.95%, resulting in a market value for the subject unit of \$116,200.

In written rebuttal, the appellant stated one of the board of review's sale comparables occurred in 2015 which is outside of the subject's current triennial period and therefore should not be used in a condominium sales analysis. The appellant also stated the subject's assessment was increased by 84% from 2016 to 2017.

Conclusion of Law

The appellant argued that the subject's 2017 assessment represents an 84% increase from the subject's 2016 assessment and that such an increase is not warranted as there was no significant market change between 2016 and 2017. The Board finds this type of argument is not a persuasive indicator that demonstrates the subject property is overvalued by a preponderance of the evidence. The Board finds rising or falling assessments on a percentage basis do not indicate whether a property is equitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, reflect market value, maintain uniformity of assessments, and be fair and just. This may result in properties having increased or decreased assessments of varying percentages.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-21551.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$6,333 based on the evidence submitted by the parties. The Board notes 2016 and 2017 are not in the same general assessment triennial period.

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See

5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year should not be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year; however, 2017 is not in the same general assessment period as 2016 for properties located in Oak Park Township. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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 gives no weight to the appellant's contention that the Board should not consider comparables sales occurring outside of the current triennial period. The board of review's sales occurred from 2015 to 2017 which are proximate in time to the assessment date at issue. The Board finds the best evidence of market value in the record to be the board of review's comparable sales used in its condominium sales analysis. Based on its analysis of these sales, the board indicated the subject's market value should be \$116,200. The subject's assessment reflects a market value above this amount. Based on this record the Board finds a reduction in the subject's assessment is 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 board of review's comparables identified by the Property Index Numbers ending in 1006, 1007, 1008, 1009, and 1010. These comparables have percentages of ownership that range from 5.85% to 5.95% and have improvement assessments that range from \$11,033 to \$11,222. The subject's improvement assessment of \$12,326 is above the range. The Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



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: July 21, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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