



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

APPELLANT: Esther Moy  
DOCKET NO.: 18-45554.001-R-1  
PARCEL NO.: 17-33-325-003-0000

The parties of record before the Property Tax Appeal Board are Esther Moy, the appellant(s), by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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 **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:** \$13,200  
**IMPR.:** \$44,831  
**TOTAL:** \$58,031

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 2018 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 is a two-story, masonry, single-family dwelling that contains 2,470 square feet of living area. The property is four years old, has a 3,000 square foot site, and is located in South Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was transferred to the appellant from Wai Gat Kuo, Zhou H Xie and Xiao Lan Huang on February 26, 2015 for a price of \$445,000 in a cash transaction. In support the appellant provided the Settlement Statement (HUD-1). Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of its contention of the correct assessment, the board of review submitted its Notes on Appeal indicating the subject's current assessed value is \$58,031. The subject's assessment reflects a market value of \$580,310, or \$234.94 per square foot of living area, including land, when applying the statutory level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review also submitted information on three equity comparables, one of which reflected sale data. The comparable sold in April 2015 for \$147,500 or \$64.69 per square foot, including land. Based on this evidence, the board requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives no weight to the subject's sale due to the fact it did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market. The appellant failed to complete of Section IV - Recent Sale Data of the Property Tax Appeal Board's residential appeal form. Section IV disclosed that the parties were not related to each other but no other information surrounding the circumstances of the sale was provided. Additionally, the settlement statement indicated there were no real estate brokers involved in the

The appellant could have provided additional facts surrounding the circumstances of the sale or provided sale comparables to show that the purchase price was at market value, however, no such evidence was provided. Accordingly, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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:

May 16, 2023



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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