



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

APPELLANT: Huichun Tan
DOCKET NO.: 18-48111.001-R-1
PARCEL NO.: 17-28-311-026-0000

The parties of record before the Property Tax Appeal Board are Huichun Tan, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$13,640
IMPR.: \$20,730
TOTAL: \$34,370

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 consists of a 3,100 square foot parcel of land improved with a 130-year-old, two-story, frame, multi-family dwelling, containing 2,411 square feet of living area. The property is located in Chicago, South Chicago Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, the appellant submitted sales information of four comparable properties that sold between January 2017 and May 2018 for prices ranging between \$236,990 and \$335,012, or from \$102.26 to \$124.17 per square foot of living area. The comparable sales properties were multi-family dwellings of either masonry or frame construction, and between 2,286 and 3,403 square feet of living area. In Section II of the appeal form, the appellant stated that the subject is not owner-occupied.

In support of its assessment inequity argument, the appellant submitted information on nine suggested equity comparables. They were each improved with a two-story, multi-family dwelling, of masonry, frame, or masonry and frame construction. They ranged in size between 1,760 and 3,183 square feet of living area and in improvement assessment between \$4.05 and \$7.99 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$28,664.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$34,370, with an improvement assessment of \$20,730, or \$8.60 per square feet of living area. The subject's assessment reflects a market value of \$343,700, or \$142.55 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four comparable properties. The comparable properties were two-story, multi-family dwellings of either frame or frame and masonry construction and ranged in size between 2,058 and 2,600 square feet of living area, in age between 120 and 130 years, and in assessment between \$8.67 and \$12.26 per square foot of living area. The comparable properties sold between October 2016 and February 2018 for prices between \$345,000 and \$370,000, or from \$142.05 to \$171.53 per square foot of living area.

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 finds the best evidence of market value to be the appellant's sale comparable #3 and board of review comparables #1 and #3. The remaining comparables were given less weight due to the differences in construction and/or size. These properties sold in 2018 for prices ranging between \$103.67 to \$152.65 per square foot of living area. The subject's current assessment of \$142.55 per square foot of living area reflects a market value within the market value range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

The taxpayer also 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #7 and board of review comparables #1 and #3. These comparables had improvement assessments that ranged from \$7.55 to \$12.26 per square foot of living area. The subject's improvement assessment of \$8.60 per square foot of living area falls within the range established by the best comparables in this record. These comparables are most similar to the subject property in size and construction. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: March 21, 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

AGENCY

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