



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

APPELLANT: Raymond Mak
DOCKET NO.: 19-30046.001-R-1 through 19-30046.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Raymond Mak, the appellant(s), by attorney Joel R. Monarch, Attorney at Law 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-30046.001-R-1	09-24-324-025-0000	3,022	12,376	\$15,398
19-30046.002-R-1	09-24-324-026-0000	2,092	12,376	\$14,468

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 2019 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 59-year-old, one-story, single-family dwelling of masonry construction with 1,335 square feet of living area. The subject property has two Property Index Numbers (PINs). Features of the home included a full unfinished basement, central air conditioning and a two-car garage. The property has a 3,900 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables. The appellant provided evidence in the form of a board of review 2019 decision that showed the total assessment for 09-24-324-025-0000 to be \$15,398 and the total assessment for PIN 9-24-324-

026-0000 to be \$14,468, for a total for both PINs of \$29,866. The subject property has an improvement assessment for both PINs of \$24,752 or \$18.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,398 for PIN 09-24-324-025-0000. The board of review did not provide evidence directly related to PIN 9-24-324-026-0000. Additionally, the board of review noted that the living area for both pins consisted of 1,335 square feet and noted the price per square foot of living area at \$16.30. This figure is not correct and inconsistent with the evidence provided by the appellant and the board of review. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. They are improved with a one-story, single-family dwelling of masonry construction, located within ¼ mile radius of the subject with one comparable located within a block of the subject. The improvements ranged: in age from 59 to 66 years; in size from 1,062 to 1,320 square feet of living area; and in assessment from \$19.81 to \$24.69 per square foot. Amenities include: a full unfinished basement or a full finished basement with a formal recreation room, central air conditioning in three of the comparables and either no garage, a one-car garage or a two-car garage.

Conclusion of Law

The appellant 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 *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 assessment equity to be the appellant's comparables #2 and #4 and *the board of review's comparable #1*. These comparables had improvement assessments that ranged from \$15.25 to \$19.81 per square foot of living area. The subject's improvement assessment of \$18.54 per square foot of living area falls within the range established by the best comparables in this record. 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:

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

AGENCY

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