



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

APPELLANT: Phuong Le
DOCKET NO.: 19-33929.001-R-1
PARCEL NO.: 09-13-326-002-0000

The parties of record before the Property Tax Appeal Board are Phuong Le, the appellant; 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: \$5,625
IMPR.: \$21,548
TOTAL: \$27,173

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 multi-level dwelling of masonry exterior construction with 1,182 square feet of living area. The dwelling is 57 years old. Features of the home include a partial basement with a finished formal rec. room, central air conditioning and a 2-car garage containing 400 square feet of building area. The property has a 6,250 square foot site and is located in Morton Grove, Maine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted an assessment grid analysis on four equity comparables and an Assessment Analysis Report from Maine Township dated November 5, 2019 on six equity comparables, which includes the four comparables shown in the appellant's assessment grid analysis. The comparables are located in the same assessment neighborhood as the subject. The comparables are improved with multi-level dwellings of masonry or frame and

masonry exterior construction ranging in size from 1,394 to 1,498 square feet of living area. The dwellings are 56 or 57 years old. Each comparable has a partial basement with a rec. finish and a 2-car or a 2.5-car garage. Two comparables have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments that range from \$25,273 to \$26,459 or from \$17.15 to \$18.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$21,285 or \$18.01 per square foot of living area.

The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject property's final assessment of \$30,345 was disclosed. The appeal petition and the Assessment Analysis Report from Maine Township disclosed the subject property has a land assessment of \$5,625, which when the subject's land assessment is subtracted from the subject's total assessment results in an improvement assessment of \$24,720 or \$20.91 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 \$27,010.¹

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, one of which is located in the same assessment neighborhood as the subject. The comparables are improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,052 to 1,170 square feet of living area. The dwellings range in age from 43 to 56 years old. Each comparable has a partial basement with a formal rec. room, central air conditioning and a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$20,984 to \$23,765 or from \$17.94 to \$22.59 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #6 based on their larger dwelling size or central air conditioning feature which the subject lacks. The Board gives reduced weight to the board of review comparables which differ from the subject in that each has

¹ The board of review notes on appeal depicts an incorrect assessment amount of \$27,010. The final decision issued by the board of review, as submitted by the appellant, shows a final assessment of \$30,345 for the 2019 tax year.

central air condition unlike the subject. Furthermore, board of review comparables #2 and #3 differ from the subject in location and age.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #5. These comparables are relatively similar to the subject in location, design, age and features, though each has a slightly larger dwelling size. The comparables have improvement assessments that range from \$25,273 to \$25,417 or \$18.13 and \$18.23 per square foot of living area. The subject's improvement assessment of \$24,720 or \$20.91 per square foot of living area is greater than the best comparables in this record. After considering economies of scale and adjustments to the comparables for any differences when compared to the subject, the board finds a reduction in the subject's assessment is appropriate. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

February 16, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Phuong Le
8837 Oriole Ave
Morton Grove, IL 60053

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602