



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

APPELLANT: Sam Liu, Armstrong Home Services  
DOCKET NO.: 19-55301.001-R-1  
PARCEL NO.: 20-26-103-014-0000

The parties of record before the Property Tax Appeal Board are Sam Liu, Armstrong Home Services, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$3,437  
**IMPR.:** \$8,835  
**TOTAL:** \$12,272

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story multi-family dwelling of frame exterior construction with 1,760 square feet of living area. The dwelling is approximately 128 years old. Features of the home include an unfinished basement and a 1-car garage. The property has a 3,125 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located .73 of a mile from the subject. The comparables have sites ranging in size from 3,000 to 4,687 square feet of land area. The comparables are similar class 2-11 properties improved with 2-story multi-family dwellings of frame exterior construction ranging in size from 1,700 to 1,958 square feet of living area. The

dwelling range in age from 125 to 132 years old. The comparables have basements, two of which have finished area. One comparable has a fireplace. The comparables sold from February 2018 to April 2019 for prices ranging from \$20,000 to \$71,000 or from \$10.22 to \$41.52 per square foot of living area, including land. The appellant submitted information that disclosed the subject sold in November 2017 for \$36,000. Based on this evidence, the appellant requested a reduction the subject that the subject's total assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,272. The subject's assessment reflects a market value of \$122,720 or \$69.73 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's neighborhood code. The comparables have sites with 3,125 square feet of land area. The comparables are similar class 2-11 properties improved with two-story dwellings of frame or masonry exterior construction ranging in size from 1,902 to 2,392 square feet of living area. The dwellings range in age from 115 to 127 years old. The comparables each have a basement with one having finished area. One comparable has two fireplaces. Two comparables each have a 1-car garage. The comparables sold from August 2017 to December 2019 for prices ranging from \$130,000 to \$180,000 or from \$54.35 to \$93.17 per square foot of living area, including land. The board of review also disclosed the subject sold in November 2017 for \$36,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel noted board of review comparable sales #2, #3 and #4 are not comparable to the subject due to lack of a garage, remote sale date or larger dwelling size.

### **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 less weight to the November 2017 sale of the subject property which sold approximately 13 months prior to the January 1, 2019 assessment date and is less likely to be reflective of market value.

The parties submitted a total of ten comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #3 and #4, along with board of review comparable #4 which have finished basement area when compared to the subject's unfinished basement. The Board gives less weight to board of review comparable #3 which sold in August 2017, less proximate in time to the January 1, 2019 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #1, #2, #5 and #6 as well as board of review comparables #1 and #2. These six comparables are relatively similar to the subject in location, age, dwelling size and some features with the exception that five comparables lack a garage, suggesting upward adjustments are necessary to make them more equivalent to the subject. The properties sold from November 2018 to December 2019 for prices ranging from \$20,000 to \$180,000 or from \$10.22 to \$93.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$122,720 or \$69.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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.

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Chairman



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Member



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Member



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Member



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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 21, 2024



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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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