



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

APPELLANT: Vinh & Khanh Sam
DOCKET NO.: 20-36008.001-R-1
PARCEL NO.: 15-12-422-011-0000

The parties of record before the Property Tax Appeal Board are Vinh & Khanh Sam, the appellants; 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: \$3,003
IMPR.: \$38,279
TOTAL: \$41,282

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2020 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 two improvements situated on one parcel. Improvement #1 is an 89-year-old, one-story dwelling of masonry exterior construction with 1,251 square feet of living area and has a full unfinished basement. The appellants reported that Improvement #2 is a 99-year-old, two-story apartment dwelling of frame exterior construction with 1,944 square feet of living area and has a full unfinished basement. The subject property has a 4,620 square foot site and is located in Forest Park, Proviso Township, Cook County. The subject's improvements are classified as class 2 properties under the Cook County Real Property Assessment Classification Ordinance.¹

¹ The parties differ as to whether or not Improvement #1 has a fireplace and whether Improvement #2 is classified as a class 2-05 or a class 2-11. The Board finds these discrepancies will not impact the Board's final decision. The only property description for Improvement #2 was found in the appellants' evidence.

The appellants marked overvaluation and assessment equity on the Residential Appeal petition the bases of the appeal. The appellants submitted a separate grid analysis for each improvement but did not provide any sales data for the comparables to support the overvaluation argument.

With respect to Improvement #1, the appellants submitted information on four comparables with the same neighborhood code as the subject and located from 2 blocks to one mile from the subject property. The comparables are improved with 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 1,703 to 1,762 square feet of living area. Comparables #1 through #3 range in age from 97 to 130 years old. The appellant did not disclose the dwelling's age for comparable #4. Each comparable has a full unfinished basement, one comparable has central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$29,776 to \$32,271 or from \$17.24 to \$18.70 per square foot of living area.

With respect to Improvement #2, the appellants submitted information on four comparables with the same neighborhood code as the subject property and located either 3 blocks or 0.50 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,112 to 2,234 square feet of living area. Each comparable has a full basement with one having finished area, one comparable has central air conditioning, and three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$21,473 to \$22,504 or from \$9.66 to \$10.66 per square foot of living area.

The appellants submitted a letter contending the two improvements are overassessed by the board of review in contrast to the comparables presented by the appellants and also with respect to the outdated and dysfunctional condition of the subject property that has not had major interior/exterior updates since the family purchased the property in 1982. In further support of this argument, the appellants submitted photographic evidence to show the condition of each of the subject's two improvements and contends the apartment unit of Improvement #2 is unrentable without further renovations due to problems with the heating system, plumbing, low water pressure from corrosion to metal pipes, and other damage to the property identified in the appellants' evidence. Based on the evidence presented in the appeal, the appellants requested that the assessment of Improvement #2 be excluded from the subject property's assessment and requested a combined improvement assessment reduction of \$22,756 for the subject property reflecting a total assessment of \$25,759.

The appellants also submitted a copy of the 2020 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject of \$52,726. The appellants reported with the grid analyses the subject has improvement assessments of \$27,522 or \$22.00 per square foot of living area for Improvement #1 and \$22,201 or \$11.42 per square foot of living area for Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" that included the following notation: "Multi imp 2-05 22201/1944-\$11.42 is mentioned, but not addressed. On page 9, it mentions a 2-11, not sure why. The 2-03 was 36,893/1251-\$29.49 was reduced to \$22.00 (page 12). Comp section contains psf higher than that and higher than the \$18.10 requested in PTAB on page 4."

In support of its contention of the correct assessment, the board of review submitted a grid analysis for only Improvement #1 that included the subject's combined improvement assessments of both improvements. In the analysis, the board included three equity comparables located in the same neighborhood code as the subject and approximately 0.25 of a mile from the subject property. The comparables are improved with class 2-03 dwellings of frame or stucco exterior construction ranging in size from 1,207 to 1,321 square feet of living area. The dwellings range in age from 75 to 127 years old and have full basements with one having finished area, one comparable has central air conditioning, and each comparable has either a 2-car, a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$29,138 to \$31,497 or from \$22.48 to \$26.10 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellants critiqued the evidence presented by the board of review and contend the subject property is overassessed in relation to the superior features of the board of review comparables to the subject property and the lack of consideration of the outdated and deteriorated condition of the subject property. In addition, the appellants included a comparative analysis that included one of the comparables previously submitted by the appellants along with three additional comparables in contrast to the subject's Improvement #1, but utilized the combined improvement assessments of subject's two improvements in the analysis. Based on the appellants' evidence and contention of the outdated and deteriorated condition of the subject property, the appellants argued the subject's higher assessment is unrealistic and asked the Board to take these factors into consideration in determination of the subject's assessment.

Conclusion of Law

As an initial matter, the appellants provided in rebuttal a comparative analysis with evidence of three new comparable properties. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the new comparables submitted by the appellants is improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

The appellants contend assessment inequity with respect to the subject's two improvements 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

For Improvement #1, the parties each submitted a grid analysis with a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review comparable #1 due to the comparables' larger dwelling sizes and/or older ages when compared to the subject. The Board finds the best evidence in the record to be the board of review comparables #2 and #3 which are similar to the subject in location, dwelling size, and age, but require downward adjustments to make them more equivalent to the subject property due to their basement finish, central air conditioning, and/or garage, which are not features of the subject property. These two comparables have improvement assessments of \$29,138 and \$31,497 or \$22.50 and \$26.10 per square foot of living area, respectively. Improvement #1 has an improvement assessment of \$27,522 or \$22.00 per square foot of living area, which falls below the range established by the two best comparables in this record. After considering adjustment for differences to the subject property, the Board finds a reduction in the subject's assessment is justified.

For Improvement #2, the Board finds the only evidence in the record to be the four equity comparables submitted by the appellants. These comparables are somewhat older in age than the subject and also require downward adjustments to make them more equivalent to the subject property due to their larger dwelling sizes and/or additional features, including basement finish and/or a garage, which are not features of the subject property. These four comparables have improvement assessments ranging from \$21,473 to \$22,504 or from \$9.66 to \$10.66 per square foot of living area. Improvement #2 has an improvement assessment of \$22,201 or \$11.42 per square foot of living area, which falls within the range established by the appellants' comparables on an overall basis but above the range on a per square foot basis. After consideration adjustments to the comparables for differences, the Board finds a reduction in the subject's assessment is justified.

Furthermore, the Board also finds the board of review did not refute or challenge the documentary or photographic evidence presented by the appellants concerning the lack of consideration by the board of review regarding the outdated and deteriorated condition of the subject's improvements. In conclusion, based on this record and after considering the deteriorated condition of the subject property, the Board finds the appellants demonstrated with clear and convincing evidence that each of the subject's two improvements are 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

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: January 17, 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

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

APPELLANT

Vinh & Khanh Sam
201 Rockford Avenue
Forest Park, IL 60130

COUNTY

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