



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

APPELLANT: Nga Huynh
DOCKET NO.: 21-38796.001-R-1
PARCEL NO.: 20-06-411-016-0000

The parties of record before the Property Tax Appeal Board are Nga Huynh, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$2,480
IMPR.: \$8,584
TOTAL: \$11,064

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 2021 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 is improved with a three-story multi-family building of frame construction with 3,684 square feet of building area. The building is approximately 123 years old. Features of the building include a crawl space foundation and three bathrooms.¹ The property has a 3,100 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

¹ In Section V - Assessment Grid Analysis of the appeal the appellant indicated the subject has central air conditioning, however, in Section III of the appeal the appellant indicated the subject did not have central air conditioning. The board of review described the building as not having central air conditioning, which was not refuted by the appellant in rebuttal. The board of review also indicated the subject had other improvements but provide no additional descriptive information of the improvements.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-11 properties of frame exterior construction that range in size from 3,120 to 3,658 square feet of building area. The buildings range in age from 113 to 129 years old. Each comparable has a slab or crawl space foundation, central air conditioning and three or four bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$7,000 to \$8,520 or from \$2.08 to \$2.66 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$8,584.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,672. The subject property has an improvement assessment of \$17,192 or \$4.67 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story buildings of frame, masonry or frame and masonry exterior construction that range in size from 1,400 to 3,036 square feet of building area. The comparables range in age from 98 to 115 years old. Each comparable has a full basement with two having finished area. The comparables have two or four full bathrooms and two comparables have and additional one or two half bathrooms. One comparable has central air conditioning and three comparables have a 2-car garage. These properties have the same assessment neighborhood code as the subject property. The improvement assessments range from \$10,600 to \$19,619 or from \$3.53 to \$8.38 per square foot of building area.

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 Board finds the best evidence of assessment equity to be the appellant's comparables which are composed of properties with the same classification code as the subject property and are more similar to the subject in building size than are the comparables provided by the board of review. The appellant's comparables are also similar to the subject in features. The appellant's comparables have improvement assessments that range from \$7,000 to \$8,520 or from \$2.08 to \$2.66 per square foot of building area. The subject's improvement assessment of \$17,192 or \$4.67 per square foot of building area falls above the range established by the best comparables in this record. Little weight was given the board of review comparables due to differences from the subject building in size and the fact the board of review did not disclose whether the comparables have the same classification code as the subject property. Based on this record the Board finds the appellant demonstrated 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 18, 2025



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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