FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nga Huynh
DOCKET NO.: 21-41720.001-R-1
PARCEL NO.: 17-28-321-043-0000

The parties of record before the Property Tax Appeal Board are Nga Huynh, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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:

LAND:	$13,582
IMPR.:	$49,417
TOTAL:	$62,999

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 consists of a 3-story, multi-family building of masonry exterior construction with 7,069 square feet of gross building area. The building is approximately 123 years old. Features include a slab foundation.[1] The property has a 3,087 square foot site and is located in Chicago, South Chicago 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject, along with property characteristics sheets that were used by the Board to verify, add, or correct some data in the grid analysis. The comparables are improved with 2-story or 3-story, class 2-11 multi-family

[1] The board of review disclosed the subject has a slab foundation, which was unrefuted by the appellant.

buildings of masonry exterior construction ranging in size from 5,304 to 6,960 square feet of gross building area. The buildings range in age from 101 to 130 years old. Four comparables each have a full basement, one of which has finished area, and one comparable has a slab foundation. One comparable has one fireplace. Each comparable has from a 2-car to a 3.5-car garage. The comparables have improvement assessments ranging from $25,188 to $42,664 or from $4.75 to $6.39 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $62,999. The subject property has an improvement assessment of $49,417 or $6.99 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,922 to 5,404 square feet of gross building area. The buildings range in age from 95 to 143 years old. Three comparables each have a full basement, one of which has finished area, and one comparable has a crawl space foundation. One comparable has central air conditioning. Each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $32,357 to $92,250 or from $8.07 to $18.09 per square foot of gross building area. Based on this evidence, the board of review requested 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board finds each of these comparables is located in the subject's neighborhood code but has varying degrees of similarity to the subject in property characteristics. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2, #4, and #5 as well as board of review comparables #1, #2, and #4 which have basement foundations, which the subject lacks. The appellant's comparable #3 and board of review comparable #3 lack basement foundations, like the subject, as well as being similar to the subject in location, age, and some features but are substantially smaller dwellings than the subject. The two best comparables have improvement assessments of $35,800 and $43,597 or $6.18 and $8.07 per square foot of living area. The subject's improvement assessment of $49,417 or $6.99 per square foot of living area falls above the two best comparables on an overall basis but is bracketed by them on a per square foot basis. The subject's higher overall improvement assessment is logical considering its substantially larger dwelling size when compared to the two best comparables. After considering adjustments to the two best comparables for differences when compared to the subject, 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:

C E R T I F I C A T I O N

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: June 17, 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

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