



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

APPELLANT: Khanh Le
DOCKET NO.: 21-49469.001-R-1
PARCEL NO.: 13-19-423-014-0000

The parties of record before the Property Tax Appeal Board are Khanh Le, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$12,152
IMPR.: \$19,848
TOTAL: \$32,000

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 1-story dwelling of masonry exterior construction with 1,222 square feet of living area. The dwelling is 66 years old. Features of the home include a full basement with finished area, central air conditioning, and a 2-car garage. The property has a 4,340 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the inequity argument the appellant submitted information on eight equity comparables located within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,151 to 1,296 square feet of living area. The homes

are 40 to 100 years old. Each dwelling has a basement and from a 1-car to a 2.5-car garage. Two comparables each have a fireplace and two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$12,584 to \$17,249 or from \$10.93 to \$13.72 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 1,132 to 1,210 square feet of living area. The homes are 49 to 71 years old. Each dwelling has a basement and from a 1-car to 2.5-car garage. The parcels range in size from 3,447 to 4,851 square feet of land area. The comparables sold from October 2019 to July 2021 for prices ranging from \$128,000 to \$252,000 or from \$111.30 to \$222.61 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$1,448 or \$1.18 per square foot of living area and a reduced total assessment of \$13,600, for an estimated market value of \$136,000 or \$111.29 per square foot of living area, including land, when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,000. The subject property has an improvement assessment of \$19,848 or \$16.24 per square foot of living area. The subject's total assessment reflects a market value of \$320,000 or \$261.87 per square foot of living area, including land, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood. The comparables consist of 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 1,205 to 1,322 square feet of living area. The dwellings are 16 to 91 years old. Each dwelling has a 2-car garage and a full basement, one of which has finished area. Two comparables have central air conditioning. The parcels range in size from 3,107 to 4,077 square feet of land area. The comparables have improvement assessments ranging from \$18,584 to \$25,300 or from \$14.67 to \$20.70 per square foot of living area. The comparables sold from May 2018 to July 2022 for prices ranging from \$340,000 to \$450,000 or from \$282.16 to \$345.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review "recognized that the subject property was not correctly assessed when it reduced the subject property's assessment in 2022," and submitted a copy of the 2022 board of review notice of final decision.

Conclusion of Law

As an initial matter, the appellant has argued that the Board reduce the 2021 assessment because the board of review issued a reduction for the 2022 tax year. This argument was not raised in the appellant's case in chief, nevertheless, the Board finds that there is no merit to the appellant's argument. The Court in *Moroney v. Illinois Property Tax Appeal Board*, 2013 Ill.App. (1st) 120493, distinguished *Hoyne Savings & Loan Association v. Hare*, 60 Ill.2d 84 (1974) and *400 Condominium Association, et al., v. Tully*, 79 Ill.App.3d 686 (1st Dist. 1979), as confined to their unique facts. The Court rejected the appellant's argument that those prior cases stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." *Moroney* at ¶46. The Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." *Moroney* at ¶45. Accordingly, the Board finds no merit to the appellant's argument that it should reduce the 2021 assessment merely because the board of review issued a lower 2022 assessment.

The taxpayer contends in part 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 a total of 12 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #5 and #8, as well as board of review comparables #3 and #4, which differ from the subject in age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #6 and #7 along with board of review comparables #1 and #2, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments that range from \$16,848 to \$19,396 or from \$13.63 to \$15.12 per square foot of living area. The subject's improvement assessment of \$19,848 or \$16.24 per square foot of living area is above the range established by the best comparables in this record. However, based on this record and after considering adjustments to the best comparables for differences when compared to the subject, for features such as central air conditioning and basement finish, 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 on equity grounds.

The taxpayer also 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 parties submitted eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2, #3, and #4 as well as board of review comparables #2, #3, and #4, which differ from the subject in age and/or sold less proximate to the January 1, 2021 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with board of review comparable sale #1, which are similar to the subject in age, dwelling size, and some features. These most similar comparables sold in April and July 2021 for prices of \$128,000 and \$425,000 or for \$111.30 and \$345.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$320,000 or \$261.87 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and 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.



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: January 21, 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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