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

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| APPELLANTS: | Adrienne & Christopher Chan Trusts |
| DOCKET NO.: | 21-50785.001-R-1 |
| PARCEL NO.: | 13-15-319-019-0000 |

The parties of record before the Property Tax Appeal Board are Adrienne & Christopher Chan Trusts, the appellants, by attorney Jennifer Truong of Behrens & Truong LLC 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:

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| **LAND:** | $8,820 |
| **IMPR.:** | $43,042 |
| **TOTAL:** | $51,862 |

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 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 two-story dwelling of frame exterior construction with 1,631 square feet of living area. The dwelling is approximately 113 years old. Features of the home include a full basement that is finished with a formal recreation room, central air conditioning, two full bathrooms and one half bathroom. The property has a 3,150 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-05 properties that are improved with two-story dwellings of frame exterior construction ranging in size from 1,510 to 1,920 square feet of living area. The dwellings are from 109 to 137 years old. The comparables each have a full basement that are either finished with a formal recreation room or an apartment. Comparable #1 has central air conditioning. Each comparable has one or two full bathrooms and three comparables also have an additional half bathroom. Six comparables each have a two-car garage. The comparables have improvement assessments that range from $19,800 to $34,005 or from $11.68 to $21.84 per square foot of living area.

Counsel for the appellants submitted a brief, a uniformity analysis spreadsheet and property characteristic printouts for the subject and the comparable properties. Counsel argued that all 65 frame, class 2-5 homes, 1,500 square feet to 2,000 square feet, older than 90 years of age, in the subject's designated neighborhood depicted in the spreadsheet are assessed at an improvement assessed value per square foot far below that of the subject and have an average assessment of $15.80 per square foot of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to $25,770 or $15.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $51,862. The subject property has an improvement assessment of $43,042 or $26.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The comparables are class 2-05 properties that are improved with two-story dwellings of frame exterior construction ranging in size from 1,632 to 1,948 square feet of living area. The dwellings are from 111 to 123 years old. The comparables each have a full basement, two of which are finished with a formal recreation room. Each comparable has central air conditioning and one or two full bathrooms. Two comparables also have either one or two half bathrooms. Each comparable has a two-car or a three-car garage. The comparables have improvement assessments that range from $45,770 to $59,320 or from $28.05 to $33.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

## Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted thirteen comparables for the Board's consideration. The Board has given less weight to the appellants' comparables #1, #2, #3 and #6, as well as board of review comparable #1 which are less similar to the subject dwelling in size or age than the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellants' comparables #4, #5, #7, #8 and #9, along with board comparables #2, #3 and #4, which are similar to the subject in location and overall, most similar to the subject in dwelling size and age. However, the Board finds the appellants' comparables are inferior to the subject in that they lack central air conditioning and have a fewer number of bathrooms, where four of the five comparables each have only one full bathroom, which is in contrast to the subject's two full bathrooms and one half bathroom. Additionally, two of the three board of review comparables each have a fewer number of bathrooms when compared to the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, six of the eight comparables have a garage, unlike the subject and board of review comparable #2 has an additional half bathroom when compared to the subject, suggesting downward adjustments would be necessary for these differences. Nevertheless, the comparables have improvement assessments that range from $22,022 to $54,848 or from $13.20 to $33.20 per square foot of living area. The subject's improvement assessment of $43,042 or $26.39 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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: 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

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