



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

APPELLANT: Hoang Pham
DOCKET NO.: 21-51553.001-R-1
PARCEL NO.: 13-08-215-001-0000

The parties of record before the Property Tax Appeal Board are Hoang Pham, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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: \$7,500
IMPR.: \$18,241
TOTAL: \$25,741

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 single-family, one-story dwelling of masonry construction containing 1,089 square feet of living area. As of the instant lien date the subject was approximately 96 years old. Features of the home include a full basement, no air conditioning, and a 1.5-car garage. The subject has a 3,750 square foot site and is in Chicago, Jefferson Township, Cook County. The parties did not disclose the subject's classification under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on assessment equity, and Appellant submitted information on five suggested comparable one- and 1.5-story dwellings. Three are frame construction; one is masonry; one is stucco. Three lack air conditioning. As of the lien date, Appellant's comparables ages range from 94 to 106 years old. Appellant's comparables range in size from 1,151 square feet to 1,551

square feet of living area and improvement assessments from \$13.54 to \$17.08 per square foot of living area. Each comparable has the same neighborhood code as the subject property, with no further evidence of the proximity of the comparables to the subject. The appellant submitted the board of review level appeal decision which discloses an assessment of \$31,003. In addition, the appellant's evidence lists the subject's improvement assessment of \$23,503 or \$21.58 per square foot of living area.

The Cook County Board of Review (BOR) submitted its "Board of Review Notes on Appeal," but the BOR submitted evidence for a different parcel.

Conclusions of Law

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 Appellant *did meet* 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 Appellant comparables 2, 3, and 4. All three comparables are similar to the subject's improvement size. All three comparables are within ten years of the subject's age. Appellant comparables share the same neighborhood code as the subject.

These comparables have improvement assessments that range from \$14.66 to \$16.96 per square foot of living area. The Board finds an adjusted assessment of \$25,741 to be fair and equitable.

Based on this record, the Board finds Appellant *did* demonstrate 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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