



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

APPELLANT: DYANNA TRUONG
DOCKET NO.: 22-22729.001-R-1
PARCEL NO.: 10-36-313-035-0000

The parties of record before the Property Tax Appeal Board are DYANNA TRUONG, the appellant; 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: \$8,742
IMPR.: \$21,073
TOTAL: \$29,815

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 2022 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 an approximately 4,371-square-foot parcel of land improved with a one-story, masonry, single-family dwelling. Features of the home include a basement, air conditioning, and a two-car garage. The property is located in Chicago, Rogers Park Township, Cook County, and is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted sales information on four suggested comparables. These properties are described as one-story, frame or stucco or masonry, single-family dwellings located within two miles of the subject property. Three properties have one or two-car garages, two properties have air conditioning, and all properties have basements. They range in age from 72 to 99 years old and in size from 788 to 1,478 square feet of building area. The comparable properties sold between January 2018 and March 2023 for prices ranging from \$230,000 to \$270,000 or \$172.53

to \$291.88 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the land assessment to \$7,000 and an improvement assessment to \$20,000 with a total assessment of \$27,000. The appellant's petition discloses that the subject is an owner-occupied residence. The appellant's grid lists the subject as a 72-year-old dwelling containing 805 square feet of building area. The only evidence the appellant submitted addressing the subject's description is the county assessor printout. The appellant did not further address these characteristics.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$29,815 which reflects a market value of \$298,150 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted two sales comparables. These properties are described as one-story, masonry, single-family dwellings located on the subject's Sidwell block. They have full basements and two-car garages. Only one of the properties has air conditioning. They are 70 years old; contain 920 and 970 square feet of building area. The comparable properties sold between March 2020 and April 2022 for prices of \$339,00 and \$337,500 or \$347.94 and \$368.48 per square foot of building area, respectively. The board of review lists the subject as a 68-year-old dwelling containing 925 square feet of building area with no further information.

Conclusion of Law

As to the subject's characteristics, the Board finds the appellant failed to show that the county has incorrectly listed the subject's age or size. The appellant listed a different size and age on the grid, however, the appellant also submitted the county assessor printouts which list the subject's characteristics that are used by the board of review. Therefore, the Board finds the subject is approximately 68-years old and contains 925 square feet. The subject's assessment reflects a market value of \$322.32 per square foot of building area.

The appellant 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 Board finds the best evidence of market value to be appellant's comparable sales #1, #3, and #4, and the board of review's comparable # 1. These comparables sold for prices ranging from \$202.59 to \$368.48 per square foot of living area, including land. The Board gives no weight to the remaining comparables due to differences in size. The subject's assessment reflects a market value of \$322.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument 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: _____

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: _____

August 20, 2024



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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