



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

APPELLANT: Chau Nguyen  
DOCKET NO.: 22-33214.001-R-1  
PARCEL NO.: 17-17-317-073-0000

The parties of record before the Property Tax Appeal Board are Chau Nguyen, 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 **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:** \$8,910  
**IMPR.:** \$25,590  
**TOTAL:** \$34,500

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 is improved with a two-story, single-family dwelling of frame and masonry construction with 1,287 square feet of living area located in Chicago, West Chicago Township, Cook County.<sup>1</sup> The building is 48 years old. Features of the dwelling include a slab foundation, central air conditioning, one full bathroom, and a half bath. The subject is located on a 1,980 square foot site. It is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The board of review's grid sheet says that the subject has 1,618 square feet of living area, but the appraisal submitted by the appellant states that it has 1,287 square feet of living area. The appraisal states that the appraiser inspected the property personally. It also contains a diagram showing the dimensions of the subject's two floors that is consistent with the 1,287 square foot figure. Accordingly, this Board finds that the subject has 1,287 square feet of living area.

The appellant contends overvaluation as a basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$345,000, or \$268.07 per square foot of living area, as of January 1, 2022. The appraiser relied on the sales comparison approach in which data was used from sales of five comparable properties within 0.6 miles of the subject that took place between May 2021 and January 2022 for amounts ranging from \$332,500 to \$430,000, or from \$240.00 to \$300.46 per square foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's interior and exterior were included with the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,000. The subject's assessment reflects a market value of \$440,000 or \$341.88 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted information about sales of 12 suggested comparable properties. The suggested comparables were sold between September 2020 and September 2022 for amounts ranging from \$479,999 to \$648,000 or between \$342.71 and \$431.10 per square foot of living area, land included in the sales prices.

The matter was set for hearing before a Board administrative law judge on June 4, 2025, but the parties agreed to waive the hearing and stand on their documentary evidence and written submissions.

### **Conclusion of Law**

The appellant contends that 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); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon data from sales of five comparable properties within 0.6 miles of the subject that took place between May 2021 and January 2022 for amounts ranging from \$332,500 to \$430,000, or from \$240.00 to \$300.46 per square foot of living area, land included in the sales prices. The features of the dwellings on the appraisal's comparables were very similar to those of the subject dwelling. The appraiser adjusted those sales prices to account for differences between the subject and the comparables. In contrast, the board of review's evidence consists of unadjusted data from 12 sales.

Accordingly, this Board finds the subject property had a fair market value of \$345,000 as of the applicable valuation date. Because the assessment reflects a greater fair market value, this Board finds a reduction in the subject's assessment to \$34,500 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: \_\_\_\_\_

August 19, 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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