



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

APPELLANT: Thinh Bui
DOCKET NO.: 22-35285.001-R-1 through 22-35285.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Thinh Bui, the appellant, by Brian S. Maher, attorney-at-law 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-35285.001-R-1	12-36-207-010-0000	1,856	9,613	\$11,469
22-35285.002-R-1	12-36-207-011-0000	4,556	38,452	\$43,008

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 two adjacent parcels with a combined land area of 4,750 square feet that are improved with a two-story multi-family building of masonry exterior construction that contains 4,914 square feet of building area. The building is approximately 64 years old. Features of the home include a full basement finished with apartment area, and six bathrooms. The property is in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of masonry or frame and masonry exterior construction that range in size from 4,424 to 5,808

square feet of building area. The buildings range in age from 57 to 72 years old. Each property has a full or partial basement, and 3, 4 or 6 bathrooms. Two comparables have a 2-car or a 3-car garage. The appellant did not report whether the basements have finished area. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$37,125 to \$51,100 or from \$8.18 to \$8.99 per square foot of building area. The appellant submitted a copy of the final decision from the Cook County Board of a Review reporting a combined total assessment for the property of \$54,477. The appellant indicated the two parcels have a combined improvement assessment of \$48,065 or \$9.78 per square foot of building area and requested the subject's improvement assessment be reduced to \$42,211.

The board of review submitted its "Board of Review Notes on Appeal" for parcel number (PIN) 12-36-207-010-000 and explained the subject property has a pro-rated assessment with PIN 12-36-207-011-0000 resulting in an improvement assessment of \$9.78 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-11 properties improved with two-story multi-family buildings of frame or masonry exterior construction that range in size from 4,631 to 5,163 square feet of building area. Each comparable has a full basement finished with either a formal recreation room or apartment area. The buildings range in age from 49 to 56 years old. The comparables have 3, 4 or 6 full bathrooms and three comparables have an additional 1 or 2 half-bathrooms. One comparable has central air conditioning and three comparables have either a 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$48,626 to \$56,671 or from \$10.50 to \$10.98 per square foot of building area. The board of review commented that three of the appellant's comparables are 500 square feet different in size than the subject while the board of review comparables are within 250 square feet in size of the subject and within 15 years of age of the subject.

Conclusion of Law

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

The parties submitted information on eight assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3 due to differences from the subject property in building size. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and the board of review comparables that range in size from 4,631 to 5,182 square feet of building area and in age from 49 to 57 years old. These comparables have varying degrees of similarity to the subject in features that would

require adjustments to make them more equivalent to the subject property. Board of review comparables #1, #2 and #3 have fewer bathrooms than the subject necessitating upward adjustments to make them more like the subject property for this dissimilarity. Conversely, board of review comparable #4 has an additional half bathroom the subject does not have, board of review comparable #4 has central air conditioning while the subject does not have central air conditioning, and board of review comparables #2, #3 and #4 have either a 2-car or 2.5-car garage that the subject does not have, requiring downward adjustments to make them more like the subject property for these differences. Nevertheless, the improvement assessments for these five comparables range from \$46,561 to \$56,671 or from \$8.99 to \$10.98 per square foot of building area. The subject's improvement assessment of \$48,065 or \$9.78 per square foot of building area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables, 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.

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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