



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

APPELLANT: Letran Tran
DOCKET NO.: 22-42959.001-R-1
PARCEL NO.: 10-20-102-013-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Letran Tran, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$8,680
IMPR.: \$33,320
TOTAL: \$42,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 a 2,184 square feet two-story residence of frame construction situated on a 6,200 square feet lot in Morton Grove, Niles Township, Cook County. The 111-year-old dwelling, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, included two bathrooms, a two-car garage, and a full basement.

Contesting the \$33,320 improvement assessment is inequitable for the subject, the appellant argues that the assessment should be lowered to \$13.12 per improvement square foot instead. To show that the improvement assessment is not on par with those of similar properties, the appellant placed into evidence four class 2-11 comparables within .3 miles of the subject as assessment benchmarks. The appellant's selections all had frame construction, no air conditioning or fireplace, and a full or partial basement. Appellant comparable #1 featured 3.5

bathrooms but no garage, while the remaining properties included two full bathrooms and a two-car garage each.

The board of review responded that the \$33,320 improvement assessment (or \$15.26 per living square foot) was proper for the subject in its “Board of Review Notes on Appeal.” In defense of the \$42,000 total subject assessment, the board of review offered details on four two-story properties within a quarter mile of the subject as comparators for assessment equity. The board of review’s comparables all included full basements, no fireplace, and at least a two-car garage. The selected properties also had at least two full bathrooms; between 1,920 and 2,312 square feet in improvement size; and between \$16.33 and \$17.88 per square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When an appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties’ submissions, appellant comparables #3 and #4 and board of review comparable #2 best resemble the subject and therefore circumscribe the range of equitable improvement assessments for the subject. Appellant comparables #3 and #4 both had more living space than the subject (which appellant comparable #4 slightly offset with a smaller basement), but otherwise had identical bathroom count, garage size, and construction relative to the subject improvement. By contrast, board of review comparable #2 lacked 200 square feet of the subject improvement’s living area but had an extra full bathroom and a newer building. Given this record, the subject improvement would be equitably assessed anywhere between \$13.32 and \$16.84 per square foot. Because the subject improvement assessment of \$15.26 per living square foot falls within this range, PTAB finds the appellant did not prove by sufficiently clear and convincing evidence that the subject was inequitably assessed or that a reduction thereof 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: _____

October 21, 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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