FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	David Huynh
DOCKET NO.:	22-47200.001-R-1
PARCEL NO.:	03-29-209-019-0000

The parties of record before the Property Tax Appeal Board are David Huynh, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:

LAND:	$10,700
IMPR.:	$72,300
TOTAL:	$83,000

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 a 2-story dwelling of frame and masonry exterior construction with 3,732 square feet of living area. The home is approximately 17 years old. Features include a full basement, central air conditioning, one fireplace, and a 2.5-car garage. The property has a 10,700 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables which were reported to be located within the subject's assessment neighborhood; however, the proximities of the comparables to the subject were not disclosed. The comparables are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,371 to 3,791 square feet of living area. The homes range in age from 22 to 59 years old. Each comparable has a full basement and central air conditioning. Four comparables each have one fireplace. Four comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from $47,071 to $55,080 or from $12.42 to $15.40 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $83,000. The subject property has an improvement assessment of $72,300 or $19.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. One comparable is located on the subject's tax block, two comparables are ¼ mile from the subject property, and one comparable is located in the subject's subarea. The comparables are improved with 2-story, class 2-78 dwellings of frame or masonry exterior construction ranging in size from 3,477 to 3,737 square feet of living area. The homes range in age from 4 to 19 years old. Each comparable has a full basement, central air conditioning, one fireplace, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from $68,300 to $87,300 or from $19.64 to $23.85 per square foot of living area.

The board of review asserted that the appellant did not disclose the proximity of the comparables to the subject which appear to be located outside the subject's subarea. The board of review pointed out that two of the appellant's comparables are over 40 years older than the subject and the appellant's comparables #2 and #5 did not reflect their full assessed value, as they had prorated assessments. The board of review provided computer printouts of the appellant's comparables #2 and #5 which indicate these comparables have 70% prorated assessments. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables. The appellant's comparable #1 lacks a garage amenity, which the subject features; the appellant's comparables #2 and #5 were reported to have prorated assessments, which was supported by computer printouts provided by the board of review and unrefuted by the appellant; and the appellant's comparables #3 and #4 are substantially older dwellings than the subject. The Board also gives less weight to board of review comparable #2 which is a 4-year-old home, in contrast to the subject which is 17 years old.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #3, and #4 which are overall most similar to the subject in location, design/class, age, dwelling size, and features. The best comparables have improvement assessments ranging from $68,300 to $87,300 or from $19.64 to $23.85 per square foot of living area. The subject's improvement assessment of $72,300 or $19.37 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and below the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, 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:

C E R T I F I C A T I O N

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 17, 2026

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 <u>PETITION AND EVIDENCE</u> 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

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