



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

APPELLANT: Vinh & Khanh Sam
DOCKET NO.: 23-50948.001-R-1
PARCEL NO.: 15-12-422-011-0000

The parties of record before the Property Tax Appeal Board are Vinh & Khanh Sam, the appellant(s); 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: \$4,620
IMPR.: \$32,880
TOTAL: \$37,500

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 2023 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 improvements. There is a class 2-03 1,271 square foot house where the appellant resides. There is also a class 2-05 1,950 square foot coach house also located on the property that per the appellant, is allegedly uninhabitable. Features of the 1,271 square foot home include a full basement and one bathroom. The property has a 4,620 square foot site and is located in Forest Park, Proviso Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$375,000 as of January 1, 2023. The appraiser relied on a sales comparison approach and identified three comparable properties. These properties are located 0.45 to 0.47 miles away from the subject property. The properties sold between June 2022 and August 2022 for sale prices between \$335,000 and \$500,000. The properties have between 1,310 and 1,735 square feet of living area and have unit sale prices per square foot between \$213.26 and \$342.00. In the appraisal, the

appraiser adjusted sale prices based on factors such as condition, size, having a coach house, garage, view, room count, and gross living area. Comparable #3 has a coach house while the appraiser adjusted comparables #1 and #2 for not having a coach house. The appraiser found that the appellant's coach house is uninhabitable based on inspection that showed burst pipes, cracked pipes, a collapsed staircase, and a collapsed sewer. The appellant is requesting a total assessment of \$37,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,839. The subject's assessment reflects a market value of \$668,839. The board of review then applied this assessment value to only the \$1,274 square foot improvement for an assessment per square foot of \$48.95. In support of its contention of the correct assessment the board of review submitted information on four comparable sales for only the 1,274 square-foot property. The board of review did not include comparables for the coach house and did not include comparables that have a coach house. The board of review identified four comparable sales for properties located within 0.25 miles of the subject property. The unadjusted sales occurred from July 2021 to October 2023 for sales prices between \$280,000 and \$450,000. The sales price per square foot are between \$222.82 and \$353.77. The board of review is requesting that the current assessment be confirmed.

A hearing was held on this matter on March 5, 2026, via the WebEx Virtual Platform. The appellant appeared and Rachel Dickerson appeared on behalf of the Board of Review. At the hearing, the appellant testified that the property is over-assessed based on the uninhabitable nature of the coach house. The appellant stated that there are broken and corroded pipes as water in the property is not functional. The appellant was somewhat vague in further questioning from the presiding Administrative Law Judge in terms of fully explaining why the property was uninhabitable and how the toilets and overall water functioned in the coach house. In its submission of evidence, the board of review questioned adjustments from the appraiser as they stated that the adjustments were excessive. However, the statement regarding adjustments of the coach house was simply an unsupported assertion, as the board of review failed to present evidence in the record or during the hearing regarding coach house adjustments being unreasonable or the habitability of the coach house.

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 sales of three suggested comparables located within 0.5 miles of the property. The appraiser adjusted these sales prices to account for factors including the important factor of having a coach house and the habitability of the coach house. While testimony from the appellant was vague about the

habitability in the coach house, the unchallenged, explained conclusions and adjustments from the appraiser accounted for the poor condition of the coach house, whether it fully met the criteria for uninhabitability or not. The board of review did not object or raise sufficient evidence to call into question the reasoned conclusions of the appraiser. Furthermore, the board of review's own evidence only contained unadjusted comparable sales for one of the improvements only and did not provide any evidence regarding the coach house aside from an unsupported assertion that adjustments made by the appraiser are excessive.

Accordingly, the Board finds the subject property had a fair market value of \$375,000 as of the assessment date at issue. Because the assessment reflects a greater fair market value, the Board finds a reduction in the subject's assessment 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:

April 21, 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 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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