



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

APPELLANT: Nuong Phan
DOCKET NO.: 24-29015.001-R-1
PARCEL NO.: 16-13-427-013-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Nuong Phan, the appellant, by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. in Chicago; 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: \$5,083
IMPR.: \$45,302
TOTAL: \$50,385

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) contesting the assessment for the 2024 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

A 2,880 square feet, three-story masonry building perched on a 1,955 square feet parcel in Chicago, West Chicago Township, Cook County comprises the subject property. The 17-year-old, class 2-11 property per the Cook County Real Property Assessment Classification Ordinance featured no garage, central air conditioning, at least three full bathrooms, and a full basement.¹

Arguing the subject improvement was not equitably assessed, the appellant contends the assessment rate should be lowered to \$9.78 per improvement square foot to achieve uniformity with like properties. To support the assessment inequity argument, the appellant placed into evidence five class 2-11 properties with at least two full bathrooms in the subject's neighborhood.

¹ The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject and the board of review's description. After holistically considering all evidence in the record, PTAB concludes the inconsistencies are immaterial to the outcome.

The appellant's suggested comparables all featured no garage or a one-car garage, a full basement, and no air conditioning. These 116-year-old potential comparator improvements varied from 2,338 to 3,300 square feet in size and from \$9.30 to \$10.51 per living square foot in assessment.

The board of review countered that the subject improvement assessment of \$45,302, or \$15.73 per living square foot, was equitable in its "Notes on Appeal." In defense of the \$50,385 total subject assessment, the county board of review nominated four frame improvements within a quarter mile of the subject as equity comparables. The board of review's preferred comparators all featured a slab foundation, air conditioning, 3.5 or six bathrooms, and no garage or a two-car garage. These properties were two or 11 years in building age; 2,754 to 3,044 in living square footage; and \$17.95 to \$19.76 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

In this record, the appellant selected properties that drastically differed from the subject improvement in quality, location, and age—particularly given that the appellant's purported comparables were nearly 100 years older than the subject improvement. In stark contrast, all four of the board of review's comparables were sufficiently similar to the subject improvement's value proposition in air conditioning inclusion and living square footage to be considered evidence of assessment uniformity. Specifically, board of review comparators #2 through #4 both boasted slightly larger improvements and more bathroom capability than the subject, while board of review comparable #1 mitigated its smaller improvement with a two-car garage. Given this evidence, the subject improvement would be equitably assessed between \$18.24 and \$19.76 per living square foot. Because the subject's \$15.73 per improvement square foot assessment is lower than those of the best comparators on record, PTAB finds the appellant did not provide sufficiently clear and convincing evidence that the subject assessment was inequitable 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: _____

September 15, 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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