



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

APPELLANT: Shasha Chen  
DOCKET NO.: 14-33853.001-R-1  
PARCEL NO.: 17-03-201-049-0000

The parties of record before the Property Tax Appeal Board are Shasha Chen, the appellant(s), by attorney Joe Lee Huang, of the Law Offices of Terrence Kennedy Jr. 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:** \$30,480  
**IMPR.:** \$119,035  
**TOTAL:** \$149,515

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 2014 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 2,540 square foot parcel of land improved with an over 100-year old, three-story, masonry dwelling containing 3,500 square feet of building area. The property is located in North Chicago Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. The appellant also argues that the subject is misclassified as a single-family dwelling and is a multi-family dwelling. To support this argument, the appellant submitted a general affidavit attesting that the subject was divided into two units with the appellant residing in the first unit and the second unit being rented. The affidavit discloses a date of January 1, 2015 to present. The appellant also included color photographs of the interior of the subject showing one room with a bed, a bath and a

refrigerator/store area and the outside of the front door with a sticker on the mailbox for unit 1 and unit B.

In support of the equity argument, the appellant submitted data on six comparables. The properties are described as three-story, masonry, multi-family dwellings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,515 with an improvement assessment of \$119,035 or \$34.01 per square foot of building area. The county lists the subject as a single-family dwelling.

In support of the assessment the board of review submitted four comparables. These comparables are described as three-story, masonry, single-family dwellings.

At hearing, the appellant's attorney asserted that the subject is a two-unit apartment building. He presented *Appellant's Exhibit #1*, an assessor website printout for the subject for the 2016 tax year showing the subject was classified as a multi-family dwelling. The appellant's attorney described the evidence in the record to support the appellant's argument. The appellant's attorney stated the photographs were taken in 2015.

The board of review's representative, Brendan Seyring, testified that the subject was still classified as a single-family dwelling 2015 and that the board of review's comparables are most similar to the subject. Under cross-examination, Mr. Seyring testified that there are times when a multi-family dwelling is compared to a single-family home when the square footage is similar.

In response to questions for documents, the appellant's attorney submitted *Appellant's Exhibit #2*, a copy of the lease agreement for the second unit with a lease date from June 1, 2015 to May 31, 2016.

### **Conclusion of Law**

The taxpayer 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).

As to the subject's classification, the Board finds that the appellant's evidence shows the subject did not become a multi-family dwelling until 2015 which is when the affidavit says the second unit began. Moreover, the lease did not begin until June of 2015. Therefore, the Board finds for the lien year 2014 the subject is a single-family dwelling with a 2-10 classification.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments ranging from \$34.01 to \$39.15 per square foot of living area. The subject's improvement assessment of \$34.01 per square foot of living area is

within the range of the best comparables in this record. Based on this record 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: February 13, 2019



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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