



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

APPELLANT: Ren Xin Mei  
DOCKET NO.: 15-32539.001-R-1  
PARCEL NO.: 17-29-414-110-0000

The parties of record before the Property Tax Appeal Board are Ren Xin Mei, the appellant, by attorney Timothy E. Moran, 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:** \$8,145  
**IMPR.:** \$41,741  
**TOTAL:** \$49,886

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 2015 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 is improved with two buildings. Building #1 consists of a two-story multi-family dwelling of masonry construction with 3,286 square feet of living area. The building is 137 years old. Features of the structure include an unfinished basement. Building #2 consists of a two-story multi-family dwelling of masonry construction with 1,958 square feet of living area. The building is shown as 137 years old on the appellant's analysis but 133 years old on the board of review's analysis. The buildings are situated on a 3,258 square foot site and are located in Chicago, South Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables for each building, all of which are located within the same neighborhood code as the subject.

With respect to Building #1, the comparables consist of two-story dwellings of masonry or frame construction and range from 125 to 137 years old. Three of the comparables have either a one-car or two-car garage. Four of the comparables have unfinished basements. One comparable has a basement apartment. The comparables have improvement assessments ranging from \$15,097 to \$20,804 or from \$4.97 to \$6.23 per square foot of living area.

With respect to Building #2, the comparables consist of two-story dwellings of frame or frame and masonry construction and range from 127 to 179 years old. Two of the comparables have either a two-car or 2.5-car garages. The comparables have improvement assessments ranging from \$11,163 to \$13,964 or from \$5.64 to \$6.79 per square foot of living area.

Based on the above evidence, the appellant has requested a reduction in the subject's improvement assessment to \$31,194 or \$5.95 per square feet of living area or, for Building #1, an improvement assessment of \$18,776 or \$5.71 per square feet of living area, and for Building #2, an improvement assessment of \$12,418 or \$6.34 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,886. As to Building #1, the total improvement assessment is shown as \$26,990 or \$8.21 per square foot of living area. As to Building #2, the total improvement assessment is shown as \$14,751 or \$7.53 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables as to Building #1 and four equity comparables as to Building #2, all located within the same neighborhood code as the subject.

As to Building #1, the comparables consist of two-story multi-family dwellings of masonry construction that range from 92 to 117 years old. All of the comparables have unfinished basements and have either a one-car or two-car garage. The buildings range in size from 2,898 to 3,020 square feet of living area and have improvement assessments ranging from \$23,887 to \$25,590 or from \$8.22 to \$8.47 per square foot of living area.

As to Building #2, the comparables consist of one-story multi-family dwellings of frame and masonry construction that range from 107 to 132 years old. All of the comparables have basement apartments. Two of the comparables have two-car garages. The buildings range in size from 1,704 to 2,121 square feet of living area and have improvement assessments ranging from \$18,167 to \$19,674 or from \$8.95 to \$11.02 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seventeen assessment comparables for the Board's consideration. With respect to Building #1, the Board gave less weight to appellant's comparables #1, #2 and #4 since each of those has one-car or two-car garage. Further, comparable #4 has a basement apartment. The Board gave less weight to comparables #1, #2 and #3 submitted by the board of review since all of them have garages.

With respect to Building #2, the Board gave less weight to appellant's comparables #1 and #4 since each of those has a multi-car garage. Further, comparable #3 has air conditioning. Less weight was given to the board of review's comparables #1, #2, #3 and #4 as all of them have basement apartments. Further, comparables #1 and #4 have two-car garages.

As to Building #1, the Board finds four equity comparables, being appellant's comparables #3 and #5 and board of review's comparables #1 and #3, to be most similar to the subject in location, design, age, living area and foundation. These comparables had improvement assessments that ranged \$5.71 to \$8.47 per square foot of living area. The subject's improvement assessment of \$8.21 per square foot falls within the range established by the most similar comparables.

As to Building #2, the Board finds four equity comparables, being appellant's comparables #2 and #5 and board of review's comparables #2 and #3, to be most similar to the subject in location, design, age, living area and foundation. These comparables had improvement assessments that ranged from \$5.90 to \$9.28 per square foot of living area. The subject's improvement assessment of \$7.53 per square foot of living area fall within the range established by the most similar comparables.

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: \_\_\_\_\_

May 15, 2018



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

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