



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

APPELLANT: John C. Tsang
DOCKET NO.: 15-33029.001-R-1
PARCEL NO.: 17-28-426-002-0000

The parties of record before the Property Tax Appeal Board are John C. Tsang, 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: \$10,937
IMPR.: \$52,936
TOTAL: \$63,873

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. Dwelling #1 consists of a three-story multi-family residential structure of masonry construction with 4,485 square feet of living area. The building is shown as 122 years old. Features of the structure include an unfinished basement. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Dwelling #2 consists of a two-story multi-family dwelling of masonry construction with 1,840 square feet of living area. The building is 122 years old. Features of the structure include an unfinished basement. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The buildings are situated on a 3,125 square foot site and are located in Chicago, South Township, Cook County.

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.

With respect to Dwelling #1, the comparables consist of five two or three-story multi-family residential structures of masonry or frame construction. They range from 122 to 136 years old. All of the comparables are located within the same neighborhood code as the subject. Four of the comparables have unfinished basements, while one comparable is on a slab foundation. One comparable has two-car garage. The comparables have improvement assessments ranging from \$25,419 to \$28,564 or from \$6.03 to \$6.57 per square foot of living area.

With respect to Dwelling #2, the comparables consist of five two-story dwellings of frame construction and are 127 and 137 years old. The comparables all have a concrete slab foundation and a two-car garage. One of the comparables has central air-conditioning. The comparables have improvement assessments ranging from \$12,500 to \$14,410 or from \$6.79 to \$7.59 per square foot of living area.

Based on the above evidence, the appellant has requested a reduction in the subject's improvement assessment to \$51,704.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,873. (According to information provided by the appellant, the total improvement assessment as to Dwelling #1 is \$34,996 or \$7.80 per square foot of living area, and the total improvement assessment as to Dwelling #2 is \$17,940 or \$9.75 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 for each building, all located within the same neighborhood code as the subject.

As to Dwelling #1, the comparables consist of four three-story multi-family structures of masonry construction that range from 9 to 127 years old. Three of the comparables have unfinished basements and air-conditioning. The buildings range in size from 4,108 to 5,520 per square feet of living area and have improvement assessments ranging from \$33,263 to \$61,978 or from \$8.10 to \$11.23 per square foot of living area.

As to Dwelling #2, the comparables consist of four two-story multi-family dwellings of masonry construction that are 37 and 127 years old. Three of the comparables have unfinished basements. One comparable has a finished basement area. Three of the comparables have central air-conditioning. Two of the comparables have a two-car garage. The buildings range in size from 2,416 to 2,780 square feet of living area and have improvement assessments ranging from \$23,498 to \$34,046 or from \$8.45 to \$12.90 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 eighteen assessment comparables for the Board's consideration. With respect to Dwelling #1, the Board gave less weight to appellant's comparables #1, #2 and #4 due to their dissimilar features when compared to the subject property. The Board gave less weight to board of review's comparables #1 and #2 due to their much larger dwelling size and more recent construction dates when compared to the subject. The Board finds four equity comparables, being appellant's comparables #3 and #5 and the board of review's comparables #3 and #4, to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$26,716 to \$34,983 or from \$6.05 to \$8.15 per square foot of living area. Therefore, the subject's improvement assessment of \$7.80 per square foot falls within the range established by the most similar comparables contained in this record.

With respect to Dwelling #2, the Board gave less weight to board of review's comparables #1 and #2 as they are of much newer construction and larger dwelling size than the subject. The Board finds seven equity comparables, being appellant's comparables #1 through #5 and the board of review's comparables #3 and #4, to be most similar to the subject in age and location, despite some differences in the features. These comparables had improvement assessments that ranged from \$12,500 to \$34,046 or from \$6.79 to \$12.90 per square foot of living area. Therefore, the subject's improvement assessment of \$17,940 or \$9.75 per square foot falls within the range established by the most similar comparables contained in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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

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: June 19, 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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