



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

APPELLANT: Yongping Gong
DOCKET NO.: 17-21374.001-R-1
PARCEL NO.: 05-31-416-003-0000

The parties of record before the Property Tax Appeal Board are Yongping Gong, 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 **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: \$5,557
IMPR.: \$27,664
TOTAL: \$33,221

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 2017 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 one and one-half story, single-family dwelling of frame and masonry construction. The dwelling was constructed in 1952 and is located in Glenview, New Trier Township, Cook County. The property is a class 2-03 per the Cook County Real Property Classification Ordinance.

In support of the argument, the appellant submitted a brief arguing that the subject contains 896 square feet of living area. The appellant states that the Cook County Assessor changed the subject's size in 2017 from 896 to 1,410 square feet of living area. The appellant also states that no new improvements have been done to the subject since purchasing the subject in 2003. In support, the appellant submitted copies of the subject's property characteristic printouts from 2013, 2016, and 2017. The 2013 and 2016 property characteristic printouts state that the subject contains 896 square feet of living area. The subject's 2017 property characteristic printout states

that subject contains 1,410 square feet of living area. Based on this evidence, the appellant requested change in the subject's size and assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,221. The subject property has an improvement assessment of \$27,664 or \$19.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three equity comparables and confirmed the subject's size as 1,410 square feet of living area.

Conclusion of Law

The Board finds that the appellant failed to present sufficient evidence to establish that the subject contains 896 square feet of living area. The appellant did not submit any supporting evidence as to the subject's dimensions such as a building sketch, blueprints or survey. The subject's 2013 and 2016 property characteristic printouts are not sufficient to establish that the subject's size is incorrect, as the Cook County Assessor may have incorrectly calculated the subject's size in the past. Without any supporting evidence of the subject's dimensions and calculations of size, the Board finds that the subject contains 1,410 square feet of living area 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: January 15, 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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