



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

APPELLANT: Tao Huang  
DOCKET NO.: 17-22960.001-R-1 through 17-22960.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tao Huang, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

| <b>DOCKET NO</b> | <b>PARCEL NUMBER</b> | <b>LAND</b> | <b>IMPRVMT</b> | <b>TOTAL</b> |
|------------------|----------------------|-------------|----------------|--------------|
| 17-22960.001-R-1 | 05-07-400-004-0000   | 7,320       | 21,767         | \$29,087     |
| 17-22960.002-R-1 | 05-07-400-005-0000   | 14,640      | 87,070         | \$101,710    |

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 two parcels improved with a two-story dwelling of masonry exterior construction with 3,702 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 1-car garage. The subject is located in Glencoe, New Trier Township, Cook County. It is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this improvement inequity argument, the appellant submitted information on three equity comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,296 to 3,539 square feet of living area. The

dwellings are either 24 or 46 years old. Each comparable has central air conditioning, one fireplace and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$77,548 to \$83,448 or from \$23.53 to \$24.16 per square foot of living area.

As part of the residential appeal petition, the appellant's attorney submitted an Addendum to Petition disclosing the board of review assessments and the appellant's requested assessments for each parcel. The appellant's attorney also submitted a brief requesting the subject's total assessment for both parcels be reduced to \$109,882. Based on this evidence the appellant requested the subject's improvement assessment for PIN (property index number) ending in 004 be reduced to \$16,854 and the PIN ending in 005 be reduced to \$71,068. The appellant requested a combined improvement assessment reduction for both parcels of \$87,922 or \$23.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" with supportive evidence disclosing the subject's improvement assessments for PIN ending in 004 of \$21,767 and PIN ending in 005 of \$87,070. The combined improvement assessment of subject's two parcels is \$108,837 or \$29.40 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 that are located within the same neighborhood code as the subject. The comparables are improved with class 2-78, two-story dwellings of masonry, stucco or frame and masonry exterior construction ranging in size from 3,259 to 3,736 square feet of living area. The dwellings range in age from 7 to 19 years old. One comparable has a partial basement with finished area, and three comparables have a full unfinished basement. Each comparable has central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$102,439 to \$112,905 or from \$29.77 to \$34.53 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 appellant 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 parties submitted a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review comparable #4 due to their smaller dwelling sizes and/or age when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are most similar to the subject in location, design or class code, age, dwelling, and have other features with varying degrees of similarity to the subject. The comparables have

improvement assessments ranging from \$80,948 to \$112,905 or from \$23.58 to \$30.22 per square foot of living area. The subject property has a combined improvement assessment for both parcels of \$108,837 or \$29.40 per square foot of living area which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences to the subject, 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 improvement assessment based on inequity is not warranted.

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: August 24, 2021



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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