



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

APPELLANT: Shaw Bei Hai  
DOCKET NO.: 17-26342.001-R-1  
PARCEL NO.: 05-31-229-017-0000

The parties of record before the Property Tax Appeal Board are Shaw Bei Hai, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:** \$10,745  
**IMPR.:** \$35,860  
**TOTAL:** \$46,605

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 two-story dwelling of frame exterior construction with 2,200 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a 2-car garage. The property has a 9,344 square foot site located in Wilmette, New Trier Township, Cook County. The subject is a Class 2-05 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 argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject. One comparable is located on the same block and street as the subject. The comparables are improved with two-story dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size

from 1,788 to 2,146 square feet of living area. The dwellings range in age from 67 to 138 years old, and each has a partial or full unfinished basement. One comparable has a fireplace, and each comparable has a 1-car or a 2.5-car garage. Based upon the response in the appellant's grid analysis, the Board is unable to determine if the comparables have air conditioning. The comparables have improvement assessments ranging from \$28,502 to \$36,204 or from \$15.94 to \$16.87 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$36,295 or \$16.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,053. The subject property has an improvement assessment of \$44,308 or \$20.14 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 that are located within the same neighborhood code, same block, and/or same street as the subject. The comparables are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,854 to 2,216 square feet of living area. The dwellings range in age from 61 to 67 years old, and each has a partial unfinished or full finished basement. Each comparable has central air conditioning, one or two fireplaces, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$26,976 to \$36,054 or from \$14.55 to \$16.68 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six suggested comparables for the Board's consideration. The Board recognizes both parties comparable #1 is the same property which is located at 3212 Wilmette Avenue in Wilmette. The Board gives less weight to the appellant's comparable #2 and both parties' comparable #3 due to their dwellings' significantly older ages and/or considerably smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be both parties' common comparable #1 and the board of review comparable #2. These two comparables are closer in age to the subject and most similar to the subject in location, design, dwelling size, and other features. These two comparables have improvement assessments of \$34,280 and \$36,054 or \$16.68 and \$16.27 per square foot of living area, respectively. The subject's improvement assessment of \$44,308 or \$20.14 per square foot of living area falls above the two best comparables contained in this record. Based on this record, the Board finds the appellant demonstrated with clear and

convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

December 15, 2020



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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