



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

APPELLANT: Bruce Jianqi Wei
DOCKET NO.: 17-40801.001-R-1
PARCEL NO.: 30-08-407-005-0000

The parties of record before the Property Tax Appeal Board are Bruce Jianqi Wei, 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: \$959
IMPR.: \$4,904
TOTAL: \$5,863

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 2,952 square foot parcel of land improved with a 107-year old, one and one-half story, frame and masonry, single-family dwelling containing 1,608 square feet of building area. The property is located in Calumet City, Thornton Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four sales comparables along with their multiple listing database sheets (MLS) advertising these sales. These properties are described as one and one-half or two-story, frame or stucco, single-family or multi-family dwellings located within one block of the subject. They range in age from 104 to 119 years and in size from 1,343 to 2,640 square feet of building area. They sold from August 2016 to May 2017 for prices ranging from \$10.17 to \$18.62 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment is \$5,863. This assessment reflects a market value of \$58,630 or \$36.46 per square foot of building area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the assessment the board of review submitted four sales comparables. These properties are described as one or one and one-half story, frame or masonry, single-family dwellings with three properties located within one-quarter mile of the subject. They range in age from 90 to 101 years and in size from 1,044 to 1,450 square feet of building area. They sold from June 2014 to October 2017 for prices ranging from \$51.72 to \$134.10 per square foot of building area.

In rebuttal, the appellant submitted a letter addressing each of the board of review's comparables along with the MLS advertising each of the comparables' sales. The appellant argued that comparables #1, #2, and #4 are not similar to the subject because they have all been rehabbed prior to the sales. He listed a previous sale for these properties without any supporting documentation on the prior sales.

At hearing the appellant, Bruce Wei, testified that the subject property was never rehabbed and in its original state from when he purchased it in 2010. He testified that it has no air conditioning, no new windows or siding, and no upgrades. He testified that he did repair and replace items in the home that were stolen or where not present at the time of purchase. He testified that the subject is in a bad location near the Indiana border.

Mr. Wei testified that his comparables are located either on the subject's block or one or two blocks over. He argued that they are very comparable to the subject in size, age, style, and market value. He then argued that the board of review's comparables are not comparable because three of the sales are total rehab properties and will sell for a value above the subject. He reiterated the condition of the subject property.

On cross-examination, Mr. Wei testified that he did not renovate the house, but did do repair and maintenance work to make the subject livable. In responding to questions from the Board, the appellant clarified that the photographs and the cost estimate document do not address the subject property. He testified that his comparable #3 is a single-family home that was converted into a two-unit building. He testified he was not sure what the interior of this property looked like it and had no knowledge as to how many kitchens are in the home. Mr. Wei testified that he used the square footage for the comparables from the multiple listing database sheets or from the assessor's website. He acknowledged that he may have mixed up the square footage on his grid and confirmed that the Board should use the square footage of comparables as listed on the multiple listing database sheets.

The board of review rested on the evidence previously submitted. The board's representative, Joseph Power, could not testify to the condition of the board's comparables. He testified that it difficult to ascertain the value of a building looking solely at compulsory or rehabbed properties when developing a value on a large-scale basis. He opined that these properties may have had some work done on them, but that the rehab may not be to the extent that the appellant is arguing

happened to these comparables. He opined this based on the location of the properties and what a property in that location can garner on the open market. He argued that these comparables are “move in ready” and that the appellant’s comparables are compulsory sales that are not in good condition.

Mr. Wei testified that he was not inside comparable #3 and does not know the condition. He testified that he gathered his information from the MLS only and has not been inside any of the comparables. He argued that three of board’s comparables are “flip” properties and their sale prices are higher than what the subject is worth. He testified that he would sell his house to anyone for the value the county has listed.

Mr. Power argued that the board of review’s comparables are not evidence of the value of the subject, but are used to show that the subject’s market value is supported by sales within the market. He argued that compulsory sales only should not be used to set the value of the subject either.

Mr. Wei argued that the board of review’s comparables should not be used to support the subject’s market value because they are not similar to the subject because they have been gutted and rehabbed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The parties presented a total of eight sales comparables. The Board finds the best evidence of the subject’s market value to be the appellant’s comparables #1 and #2 and the board of review’s comparable #3. These comparables sold for prices ranging from \$10.38 to \$51.72 per square foot of building area. The appellant’s comparable # 3 was given diminished weight due to the unclarified design of this property. The appellant testified that this property may be a two-unit dwelling which is not similar to the subject. The Board gave diminished weight to the appellant’s comparable #4 as the MLS for this property calls into question the condition of the property and its comparability to the subject. The board of review’s comparables #1, #2, and #4 were given diminished weight due to the MLS documents which calls into question the condition of the properties and their comparability to the subject. The subject's assessment of reflects a market value of \$36.46 per square foot of building area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not show by a preponderance of the evidence that the subject was overvalued 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: April 21, 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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