



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

APPELLANT: Wei Zhang
DOCKET NO.: 17-42569.001-R-1
PARCEL NO.: 14-32-411-070-0000

The parties of record before the Property Tax Appeal Board are Wei Zhang, 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 **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: \$15,120
IMPR.: \$38,316
TOTAL: \$53,436

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-story dwelling of frame and masonry exterior construction with 1,944 square feet of living area. The dwelling is approximately 117 years old. Features of the home include a full basement finished with an apartment. The property has a 1,680 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that were located within the same neighborhood code as the subject. The

comparables had lots ranging in size from 1,440 to 2,800 square feet of land area and were improved with similar class 2-11 dwellings of frame, masonry or frame and masonry exterior construction. The comparables range in size from 2,112 to 6,257 square feet of living area and ranged in age from 123 to 129 years old. Three of the comparables have full or partial unfinished basements and one comparable has a concrete slab foundation. One comparable has a two-car garage. The comparables sold from March 2016 to May 2017 for prices ranging from \$556,000 to \$1,350,000 or from \$215.76 to \$263.26 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject and within .59 of a mile from the subject. The comparables consist of either one-story or two-story class 2-11 dwellings of frame or masonry exterior construction. The dwellings range in age from 117 to 137 years old. The dwellings range in size from 1,566 to 2,288 square feet of living area. Three of the comparables have full or partial basements, one of which has an apartment, and one comparable has a crawl-space foundation. One of the comparables has central air conditioning and one comparable has a two-car garage. The comparables have improvement assessments ranging from \$25,307 to \$40,152 or from \$14.97 to \$19.12 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$46,092 which would reflect a total market value of \$460,920 or \$237.10 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The requested reduced improvement assessment of \$30,972 would reflect an assessment of \$15.93 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 \$53,436. The subject's assessment reflects a market value of \$534,360 or \$274.88 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$38,316 or \$19.71 per square foot of living area.

In response to the appeal, the board of review submitted two grid analyses with both sales and equity data. For ease of reference, the second grid of comparables have been renumbered as #5 through #8. Six of the comparables were located within the same neighborhood code as the subject and four properties were within the subarea, the "same block" or a ¼ of a mile from the subject. The comparables had lots ranging in size from 1,440 to 3,750 square feet of land area and were improved with similar class 2-11 two-story or three-story dwellings of frame, masonry or frame and masonry exterior construction. The comparables range in size from 1,635 to 2,522 square feet of living area and range in age from 115 to 140 years old. Each comparable has a full or partial basement, two of which have formal recreation rooms and two of which have apartments. Five comparables have central air conditioning and three comparables have two-car garages. Comparables #3 and #5 through #8 sold from May 2014 to June 2015 for prices ranging from \$682,524 to \$985,000 or from \$300.94 to \$440.70 per square foot of living area, including land. The eight comparables have improvement assessments ranging from \$36,492 to \$66,080 or from \$16.09 to \$35.95 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

Conclusion of Law

The appellant contends, in part, that 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 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 due to substantial differences in dwelling size and/or a concrete slab foundation. The Board has also given reduced weight to board of review comparable #3 which sold in 2014, a date more remote in time to the valuation date at issue of January 1, 2017 and not as recent as other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 along with board of review comparable sales #5 through #8 which have varying degrees of similarity to the subject. These most similar comparables sold from January 2015 to September 2016 for prices ranging from \$556,000 to \$985,000 or from \$263.26 to \$408.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$534,360 or \$274.88 per square foot of living area, including land, which is below the range of the best comparable sales in this record in terms of overall value and at the lower end of the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

Additionally, the taxpayer contends assessment inequity as another 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 twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's equity comparable #4 due to its inferior crawl-space foundation as compared to the subject's full basement with an apartment.

The remaining eleven comparables submitted by the parties present varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$25,307 to \$66,080 or from \$16.09 to \$35.95 per square foot of living area. The subject's improvement assessment of \$38,316 or \$19.71 per square foot of living area falls within and at the lower end of the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared 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 assessment is not justified based upon a lack of assessment uniformity.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Wei Zhang, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602