



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

APPELLANT: Shin-Shen Yang  
DOCKET NO.: 18-21247.001-R-1  
PARCEL NO.: 09-35-407-001-0000

The parties of record before the Property Tax Appeal Board are Shin-Shen Yang, 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:

**LAND:** \$8,085  
**IMPR.:** \$34,360  
**TOTAL:** \$42,445

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 2018 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 is improved with a two-story dwelling of frame construction with 1,620 square feet of living area. The dwelling is approximately 93 years old. Features of the home include a partial unfinished basement, central air conditioning, and two fireplaces.<sup>1</sup> The property has an 8,984 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as 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 improved with class 2-05 properties of frame construction ranging in size from

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<sup>1</sup> A copy of the photograph of the subject property submitted by the parties depict an attached garage, however, neither party described the property as having garage.

1,830 to 2,070 square feet of living area. The homes range in age from 91 to 123 years old. Each comparable has either a full or partial unfinished basement. Two comparables have central air conditioning, one comparable has one fireplace, and each property has either a 2-car or 2.5-car garage. Each comparable has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$30,066 to \$34,072 or from \$16.43 to \$16.47 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$26,649.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,445. The subject property has an improvement assessment of \$34,360 or \$21.21 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 improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,306 to 1,550 square feet of living area. The homes range in age from 75 to 87 years old. Each property has a full unfinished basement, central air conditioning, one fireplace, and either a 1-car or a 2-car garage. Each comparable has the same assessment classification code and neighborhood code as the subject property. The comparables have improvement assessments ranging from \$31,233 to \$33,078 or from \$21.22 to \$23.92 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six comparables with the same classification code and neighborhood code as the subject property. The Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject dwelling in size, each being approximately 28% and 21% larger than the subject dwelling, respectively. The Board gives less weight to board of review comparable #1 which is approximately 19% smaller than the subject dwelling. The Board gives most weight to appellant's comparable #1 and board of review comparables #2 and #3, which are most similar to the subject dwelling in size and features except each property has a 1-car or 2-car garage while the subject has no garage, indicating that a downward adjustment to each comparable would be appropriate to account for this superior attribute in relation to the subject property. Conversely, the subject property has two fireplaces while each comparable has only one fireplace, indicating that upward adjustment to each comparable would be appropriate to account for this inferior characteristic in relation to the subject property. The comparables have improvement assessments that range from \$30,066 to \$33,078 or from \$16.43 to \$21.79 per square foot of living area. The subject's improvement assessment of \$34,360 or \$21.21 per square foot of living area falls within the range established

by the best comparables in this record on a square foot basis and appears equitable after considering the possible positive and negative adjustments that would be needed to make the comparables more equivalent to the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed 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:

October 19, 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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