



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

APPELLANT: John K. C. Tsang
DOCKET NO.: 18-42974.001-R-1
PARCEL NO.: 17-28-426-002-0000

The parties of record before the Property Tax Appeal Board are John K. C. Tsang, the appellant(s), by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$13,750
IMPR.: \$59,670
TOTAL: \$73,420

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 consists of two improvements. The first improvement is a 123-year-old, three-story, multi-family dwelling of masonry construction with 4,485 square feet of living area. Features of the building include three full bathrooms. The second improvement is a 123-year-old, three-story, multi-family dwelling of masonry construction with 1,840 square feet of living area. Features of the building include three full bathrooms. The property has a 3,125 square foot site located in Chicago, South 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 assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables for each improvement. The comparables for the first improvement were improved with either a two-story or a three-story, multi-family dwelling of either masonry or masonry and frame construction.

The comparables for the second improvement were improved with either a two-story or a three-story, multi-family dwelling of either frame, masonry, or masonry and frame construction. In addition, the appellant submitted the decision from the board of review that shows the 2018 Assessed Valuations for the subject property. This document shows that the total assessment for the subject property was \$73,420.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of \$73,420. The subject property has an improvement assessment of \$73,090 (\$59,670 for the first improvement and \$13,420 for the second improvement). The board of review provided the assessment per square foot of \$13.30 square feet of living area for the first improvement. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables for the first improvement. Each are improved with a two-story, multi-family dwelling of masonry construction. The board also provided sales information for one of the comparables. The board of review did not include any comparables for the second improvement.

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 Board finds the evidence submitted insufficient for the Board to establish a range for determining assessment equity. The subject property consists of one property identification number with two improvements. The comparable properties submitted by the appellant differ greatly from the subject property in that each comparable property had one improvement. The board of review submitted comparables with only one improvement as well. As a result, both parties' comparables differ greatly from 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 was 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

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: February 21, 2023



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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