



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

APPELLANT: Juelin Tang  
DOCKET NO.: 19-38515.001-C-1  
PARCEL NO.: 24-08-119-013-0000

The parties of record before the Property Tax Appeal Board are Juelin Tang, the appellant(s), by attorney Daniel J. McNamara, of the Law Offices of Daniel J. McNamara, Ltd. in Oak Lawn; 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:** \$4,041  
**IMPR.:** \$17,959  
**TOTAL:** \$22,000

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 2019 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 7,348 square foot parcel of land improved with a 68-year-old, one-story, masonry, mixed-use building. The property is located in Oak Lawn, Worth Township, Cook County and is classified as a class 2-12 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 five sales comparables. The comparables are described as one-story, masonry, commercial buildings classified as 5-17. They range in age from 48 to 79 years and in size from 1,800 to 4,709 square feet of building area. These comparables sold from March 2013 to November 2017 for prices ranging from \$62.22 to \$88.89 per square foot of building area. The appellant lists the subject as containing 2,856 square feet and states in a brief that he reduced the

square footage of the building, but does not explain how and did not submit any documentation in regards to this.

The appellant asserts that the staggering 36.8% increase over last years assessment is not supported by the market. The appellant also asserts the subject suffers from physical and economic obsolescence and that repairs to the building have been costly.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total assessment is \$28,470 which reflects a market value of \$284,700 using 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 current assessment, the board of review submitted three sales comparables located in Chicago or Worth and classified as 2-12. The comparables are described as a two-story, masonry or frame and masonry, mixed-use buildings containing from 2,062 to 7,001 square feet of building area. They sold from April 2017 to February 2019 for prices ranging from \$78.73 to \$147.91 per square foot of building area. The board of review lists the subject as containing 2,791 square feet of building area without further documentation.

### **Conclusion of Law**

As to the subject's size, the Board finds the appellant failed to submit sufficient evidence to show that the board of review had incorrectly listed the size of the subject. Therefore, the Board finds the subject contains 2,791 square feet of building area which reflects a market value based on the assessment of \$102.01 per square foot of building area.

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 appellant argues that the subject's assessment has increased by 36.8% percentage over the previous year's assessment. The Board finds the cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. Therefore, the Board finds the appellant's argument unpersuasive and will look solely to the market value argument.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, and #4. Although these comparables are commercial only, they are located in close proximity to the subject and are closer to the lien date in question than the appellant other two comparables. These properties sold from September 2015 to November 2017 for prices ranging from \$68.59 to

\$80.55 per square foot of building area. The board of review's comparables were given less weight because they are located in Chicago and Worth. In comparison, the subject's assessment reflects a market value of \$102.01 per square foot of building area which is above the range of these comparables. Therefore, the Board finds the appellant has proven by a preponderance of the evidence that the subject was overvalued, and a reduction 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:

November 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

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

APPELLANT

Juelin Tang, by attorney:  
Daniel J. McNamara  
Law Offices of Daniel J. McNamara, Ltd.  
4044 West 99th Street  
Oak Lawn, IL 60453

COUNTY

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