



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

APPELLANT: Sarah Ye  
DOCKET NO.: 19-52076.001-R-1  
PARCEL NO.: 17-28-109-063-0000

The parties of record before the Property Tax Appeal Board are Sarah Ye, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:** \$3,647  
**IMPR.:** \$20,554  
**TOTAL:** \$24,201

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 25-year-old, two-story, single-family dwelling of masonry construction with 956 square feet of living area. Features of the home include a slab foundation and central air conditioning. The property has an 829 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 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 eight suggested equity comparables with varying degrees of similarities to the subject. Based on this evidence, the appellant requested the subject property's assessment be reduced to \$23,676.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,092. The subject property has an improvement assessment of \$23,445 or \$24.52 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Three of the improvements were located within a block of the subject property and one was within the same subarea. The improvement ranged: in size between 953 to 1,030 square feet of living area and in improvement assessments between \$23.17 to \$24.56 per square foot of living area.

In written rebuttal, the appellant argued that the board of review's four suggested comparable properties were identical to the subject with "the same or nearly the same assessments." The appellant argued that the board of review's reliance on its four suggested properties was contrary to Pace Realty because their suggested comparables received the same erroneous assessment treatment as they were nearly identical row houses. Accordingly, these comparables should not be considered by the Board in determining assessment inequity of the subject. The appellant reaffirmed the request for an assessment reduction.

The matter was set for a hearing before an ALJ on March 26, 2024. On March 26, 2024, however, the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that comparables #1 through #3 cited by the board of review were selected from the same homeowner's association that included the subject. Therefore, they received the same contested assessment. An error of law occurs when a property is selected as comparable to "a parcel of property which has also received the same contested assessment." Pace Realty, at 728. Consequently, the Board does not look to these three suggested properties as comparable to the subject property for the purpose of determining assessment inequity. However, comparable #4

selected by the board of review is sufficiently dissimilar in characteristics and location such that Pace Realty does not apply. It is six years older than the subject property, three-stories rather than two-stories, and features a one-car garage. Most notably, it is not within a block of the subject property, but rather within the same subarea.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #7 and #8 and the board of review's comparable #4. These comparables ranged in improvement assessment of \$21.47 to \$23.17 per square foot of living area. The subject's improvement assessment of \$24.52 per square foot of living area falls above the range established by the best comparables in this record. These comparables are all two-story or three-story single-family townhomes of masonry construction, with either a slab foundation or crawl space, contain similar living area square footage and amenities. Accordingly, the Board determines that the appellant has established by clear and convincing evidence that the subject property was inequitably assessed, and a reduction is warranted.

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:

May 21, 2024



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

Sarah Ye, by attorney:  
Stephanie Park  
Park & Longstreet, P.C.  
1620 W Colonial Pkwy.  
Inverness, IL 60067

COUNTY

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