FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jingsi Xia
DOCKET NO.: 20-35350.001-R-1
PARCEL NO.: 04-17-106-019-0000

The parties of record before the Property Tax Appeal Board are Jingsi Xia, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:	$10,868
IMPR.:	$63,185
TOTAL:	$74,053

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 2020 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 masonry exterior construction containing 4,098 square feet of living area. The dwelling is approximately seven years old. Features of the home include a full basement with a formal recreation room, central air conditioning, 4½ bathrooms, and an attached two-car garage. The property has an 11,440 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-08 properties of masonry exterior construction ranging in size from 3,889 to 4,440 square feet of living area. The homes range in age from 25 to 57 years old. Each home has a full unfinished basement, central air conditioning, one or two fireplaces, three full bathrooms, one or two half-bathrooms, and an attached 3-car or 3½-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from $40,005 to $57,172 or from $10.21 to $14.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $49,832.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $74,053. The subject property has an improvement assessment of $63,185 or $15.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-08 two-story dwellings of masonry or frame exterior construction that range in size from 3,828 to 4,800 square feet of living area. The dwellings range in age from 1 to 7 years old. Each comparable has a full basement with a formal recreation room, central air conditioning, 3½ to 5½ bathrooms, and from a 2-car to a 3½-car garage. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located approximately ¼ of a mile from the subject property. Their improvement assessments range from $61,554 to $98,058 or from $16.08 to $23.90 per square foot of living area.

Conclusion of Law

The appellant 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 eight assessment equity comparables to support their respective positions. The comparables have the same classification code and assessment neighborhood code as the subject property. The Board gives less weight to the comparables submitted by the appellant as these properties are improved with homes less similar to the subject in age than are the comparables submitted by the appellant. The Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in size. The Board gives most weight to a board of review comparables #1, #2 and #3, which are most similar to the subject dwelling in age, size and features. These comparables have improvement assessments that range from $61,554 to $98,058 or from $16.08 to $23.90 per square foot of living area. Board of review comparables #1 and #2 are most similar to the subject in age with improvement assessments of $61,554 and $77,900 or $16.08 and $18.08 per square foot of living area, respectively. The subject's improvement assessment of $63,185 or $15.42 per square foot of living area falls below the range established by the best comparables in this record and is well supported by the two comparables most similar to the subject in age. 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	Member

DISSENTING: ______________________ ______________________

C E R T I F I C A T I O N

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: July 16, 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

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