



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

APPELLANT: Gang Zhao  
DOCKET NO.: 20-35355.001-R-1  
PARCEL NO.: 04-11-218-042-0000

The parties of record before the Property Tax Appeal Board are Gang Zhao, 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:** \$13,118  
**IMPR.:** \$14,651  
**TOTAL:** \$27,769

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 one-story dwelling of frame and masonry exterior construction containing 1,068 square feet of living area. The dwelling is approximately 66 years old. Features of the property include a partial basement with a recreation room, central air conditioning, one bathroom, and a detached two-car garage. The property has a 12,494 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvements as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-03 properties improved with dwellings of frame and masonry exterior construction that range in size from 1,072 to 1,650 square feet of living area. The homes

range in age from 63 to 66 years old. Each property has a partial unfinished basement, central air conditioning, one or two bathrooms and either an attached or detached one-car garage. One comparable has one fireplace. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$12,922 to \$20,104 or from \$10.38 to \$12.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$12,378.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,769. The subject property has an improvement assessment of \$14,651 or \$13.72 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 composed of class 2-03 properties improved with one-story dwellings of frame and masonry construction that range in size 1,072 to 1,221 square feet of living area. The homes range in age from 61 to 66 years old. Each comparable has a full or partial basement with two having finished area and 1 or 1½ bathrooms. Three comparables have central air conditioning, one comparable has one fireplace, and three comparables have either a one-car or a two-car garage. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. Their improvement assessments range from \$20,954 to \$26,309 or from \$19.55 to \$23.92 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 equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1 and #3 as well as board of review comparable #1 due to differences from the subject in dwelling size as they are from approximately 14% to 54% larger than the subject dwelling. Furthermore, board of review comparable #1 differs from the subject by lacking a garage but having a fireplace, which detracts from the similarity to the subject property and the weight that can be given this property. The five remaining comparables are similar to the subject in dwelling size but three lack finished basement area and one lacks central air conditioning, both features of the subject property, indicating these comparables would require upward adjustments to make them more equivalent to the subject. These five comparables have improvement assessments that range from \$12,922 to \$26,309 or from \$11.30 to \$23.92 per square foot of living area. Boards of review comparables #2 and #3 are most similar to the subject in features, each with finished basement area, and have improvement assessments of \$20,954 and \$26,309 or \$19.55 and \$23.92 per square foot of living area, respectively. The subject's improvement assessment of \$14,651 or \$13.72 per square foot of living area falls within the range established by the best comparables in this record and is below

the two comparables most similar to the subject in features. Based on this record, after considering the suggested adjustments to the best comparables, 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: \_\_\_\_\_

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

AGENCY

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

APPELLANT

Gang Zhao, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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