



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

APPELLANT: Yan Chen
DOCKET NO.: 20-35570.001-R-1
PARCEL NO.: 04-24-302-022-0000

The parties of record before the Property Tax Appeal Board are Yan Chen, 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: \$8,085
IMPR.: \$62,538
TOTAL: \$70,623

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 3,476 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage.¹ The property has a 6,600 square foot site located in Northfield, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-78 properties of frame and masonry exterior construction that

¹ The board of review indicated the subject had other improvements but did not provide a description of the additional improvements.

range in size from 2,121 to 2,567 square feet of living area. The homes are either 58 or 59 years old. Each property has a full unfinished basement, central air conditioning, 2½ bathrooms, and an attached two-car garage. Two comparables have one fireplace. These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$32,583 to \$41,617 or from \$15.36 to \$16.21 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$54,573.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,623. The subject property has an improvement assessment of \$62,538 or \$17.99 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 2,776 to 3,169 square feet of living area. The dwellings range in age from 13 to 19 years old. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, 3½ bathrooms, and a two-car or a three-car garage. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$54,305 to \$61,998 or \$18.77 and \$19.56 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 information on eight assessment equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables due to differences from the subject in age and size as they are from approximately 48 to 49 years older than the subject dwelling and from approximately 26% to 39% smaller than the subject dwelling. The Board finds the best evidence of assessment equity to be the board of review comparables, which are more similar to the subject in age and size than are the comparables submitted by the appellant. The board of review comparables are slightly older and smaller than the subject dwelling suggesting upward adjustments may be appropriate to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments that range from \$54,305 to \$61,998 or from \$18.77 to \$19.56 per square foot of living area. The subject's improvement assessment of \$62,538 or \$17.99 per square foot of living area falls above the overall range but below the range on a per square foot of living area basis as established by the best comparables in this record. The subject's overall higher improvement assessment is appropriate given the dwellings larger size in relation to the board of review comparables. 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: _____

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: _____

August 20, 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

Yan Chen, 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