



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

APPELLANT: Ming Luo  
DOCKET NO.: 20-45352.001-R-1  
PARCEL NO.: 17-29-311-016-0000

The parties of record before the Property Tax Appeal Board are Ming Luo, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:** \$11,840  
**IMPR.:** \$24,492  
**TOTAL:** \$36,332

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 consists of a three-story dwelling of masonry construction with 7,120 square feet of living area. The dwelling was constructed in 1927. Features of the home include a partial basement apartment, and central air conditioning. The property has a 3,700 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 1, 2018, for a price of \$415,000. The petition discloses that the subject is not an owner-occupied residence. The petition discloses that the transfer was not between related parties and that the property was not sold due to a foreclosure or using a contract for deed. The appellant did

not complete the portion of this section to disclose if the property was advertised for sale, how long, and how the property was advertised.

In support of the assessment inequity argument, the appellant submitted five equity comparables for consideration. The appellant did not provide the exact location of the but disclosed they all shared the same neighborhood code as the subject. The comparables were improved with three-story dwellings of masonry construction. The improvements ranged: in age from 103 to 135 years old; in size from 4,450 to 6,986 square feet of living area; and in improvement assessment from \$2.88 to \$4.35 per square foot of living area. Based on this evidence, the appellant requested an assessment of \$36,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,152. The subject's assessment reflects a market value of \$481,520 or \$67.63 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, one of which included sales data, either located within a ¼-mile radius of the subject's location or within its subarea. The sale occurred on June 13, 2018, for \$810,000 or \$67.63 per square foot, including land. The comparables were improved with two-story dwellings of masonry construction. The improvements ranged: in age from 93 to 130 years old; in size from to 2,120 to 2,992 square feet of living area; and in improvement assessment from \$8.52 to \$21.72 per square foot of living area.

### **Conclusion of Law**

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 Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board gave little weight to the subject's sale due to the fact the appellant failed to show the sale had the elements of an arm's length transaction; the appellant failed to disclose that the subject was advertised for sale or include the settlement statement which would show the involvement of real estate agents. The Board finds the only other evidence of market value in the record to be the one comparable sale submitted by the board of review. This comparables was similar to the subject in proximity, exterior construction, and land area. This property also sold proximate in time to the assessment date at issue. This comparables sold for \$185.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$67.63 per square foot of living area, including land, which is *below* the range established by the best

comparable sales in this record. Based on this record the Board finds the subject's assessment *is not* reflective of market value and a reduction in the subject's assessment *is not* justified.

The taxpayer also 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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of assessment equity to be *appellant comparables*. These comparables were given greater weight due to their age relative to the subject. These comparables had improvement assessments that ranged from \$2.88 to \$4.35 per square foot of living area. The subject's improvement assessment of \$5.10 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *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:

April 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

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