FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Wei Zhang
DOCKET NO.: 20-49137.001-R-1
PARCEL NO.: 14-20-331-016-0000

The parties of record before the Property Tax Appeal Board are Wei Zhang, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:	$18,892
IMPR.:	$67,861
TOTAL:	$86,753

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 situated on 2,952 square feet of land in Lake View Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested comparable sales. These sold from 20176 through 2019 and ranged from 2,599 to 5,498 square feet of living area. The appellant cited the subject property as containing 2,968 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $86,753. The subject's assessment reflects a market value of $867,530 when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review submitted a brief in which it disclosed the subject is a multi-improvement property, a fact not disclosed by the appellant's attorney in the Petition and support documents. The board of review disclosed that Improvement #1 is a 132-year-old dwelling containing 2,968 square feet of living area, and that Improvement #2 is a 132-year-old dwelling containing 1,627 square feet of living area. The board of review asserted the appellant's attorney arrived at an assessed value of $292.29 per square foot of living area by treating Improvement #1 as the only improvement in the subject. Consequently, the appellant attorney's conclusion of the per square foot value of the subject was flawed. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable sale properties. These sold from 2018 through 2019 and ranged from 4,507 to 4,686 square feet 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 finds the appellant failed to "provide substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment…" *86 Ill.Admin.Code §1910.63(b).* The failure to disclose the existence of a second improvement, only to present an argument to the Board based on a flawed calculation of the square footage of the improvements, is grounds by itself to warrant dismissal. Counsel for the appellant had ample opportunity to address this in argument at hearing but chose to waive hearing and request the Board to decide the appeal based on the evidence submitted. The Board finds the appellant's appeal to lack merit and based on this alone does not warrant a reduction of assessment.

Moreover, the Board finds the best evidence of market value to be the board of review comparable sale(s) #1 through #4. These comparable properties sold for prices ranging from $216.83 to $293.43 per square foot of living area, including land. Even if the Board were to accept the appellant's calculation of assessment per square foot of $292.29, the subject's assessment would be within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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: September 16, 2025

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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