



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

APPELLANT: George C Wang  
DOCKET NO.: 21-20363.001-R-1  
PARCEL NO.: 12-02-221-001-0000

The parties of record before the Property Tax Appeal Board are George C Wang, the appellant(s); 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:** \$6,627  
**IMPR.:** \$31,644  
**TOTAL:** \$38,271

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 2021 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 two-story dwelling of frame and masonry construction with 2,438 square feet of living area. The dwelling was constructed in 1949. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a 2.5-car garage. The property has a 6,311 square foot site and is located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables of either masonry or frame and masonry construction. The comparables ranged: in age from 74 to 93 years old; in size from 2,302 to 2,944 square feet of living area; and in improvement assessment from \$12.50 to \$12.66 per square foot of living area. The comparables included amenities such as a full

basement, central air conditioning, a fireplace, and a one-car or two-and-a-half car garage. Based on this evidence, the appellant requested an assessment for the subject of \$37,102. In addition, the appellant submitted "Board of Review Analysis/Evidence sheet" listing 10 comparable properties and showing an improvement assessment for the subject of \$12.77 and \$12.98 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total \$38,271 with an improvement assessment of \$31,645, or \$12.98 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, either located on the subject's block or within ¼ mile of its location. The comparables ranged: in age from 72 to 89 years old; in size from 2,377 to 3,648 square feet of living area; and in improvement assessment from \$3.08 to \$14.11 per square foot of living area. The comparables included amenities such as a full basement and formal recreational room, central air conditioning, a fireplace, and a one-car or two-car or two-and-a-half car garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 Board gives less weight to appellant's comparable #3 and board of review comparable #3 due to their size in comparison to the subject. Appellant's comparable #3 is 506 square feet larger than the subject, and board of review comparable #2 is 1,210 square feet larger.

The Board finds the best evidence of assessment equity to be *appellant's comparables #1 and #2 and the board of review comparable #1 and #3*. These comparables were given greater weight due to their similar size to the subject. These comparables had improvement assessments that ranged from \$12.50 to \$14.11 per square foot of living area. The subject's improvement assessment of \$12.98 per square foot of living area falls within the range established by the best comparables in this record. 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.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett.*, 20 Ill.2d 395 (1960). Although the comparable properties presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the PTAB finds that appellant has not proven by clear and convincing

evidence that the subject property is inequitably assessed. Therefore, the PTAB finds that the subject's assessment as established by the board of review is correct and a reduction is not warranted.

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:

May 16, 2023



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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