



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

APPELLANT: Xiaojun Wang  
DOCKET NO.: 21-20495.001-R-1  
PARCEL NO.: 05-32-311-001-0000

The parties of record before the Property Tax Appeal Board are Xiaojun Wang, 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:** \$10,525  
**IMPR.:** \$38,277  
**TOTAL:** \$48,802

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 2-story dwelling of frame and masonry construction with 2,176 square feet of living area which is approximately 63 years old. Features of the home include 2½ bathrooms, a partial basement finished with a recreation room, central air conditioning, and a 2.5-car garage. The property has an 8,420 square foot site and is located in Chicago, New Trier Township, Cook County. The subject is classified as a class 2-05 property<sup>1</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-05 dwellings of frame and masonry construction ranging in size

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<sup>1</sup> Two-or-more story residence, over 62 years of age, and up to 2,200 square feet of living area.

from 1,569 to 1,966 square feet of living area and ranging in age from 63 to 74 years old. The comparables each feature a partial basement, however the appellant did not disclose the basement finish area. Each comparable also features central air conditioning and a 1-car or a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments that range from \$18,098 to \$23,839 or from \$10.09 to \$12.13 per square foot of living area. The appellant's counsel also submitted a brief requesting a reduction to the improvement assessment for each parcel.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for subject of \$48,802. This subject has an improvement assessment of \$38,277 or \$17.59 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 located within the same "subarea" as the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-05 dwellings of masonry or frame and masonry construction ranging in size from 2,084 to 2,145 square feet of living area and ranging in age from 63 to 73 years old. Each comparable features a full basement, two finished with formal recreation room. Each comparable also has central air conditioning, one to three fireplaces, and a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$36,977 to \$40,583 or from \$17.74 to \$18.92 per square foot of living area.

### **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 parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables based on their lack of descriptive information about their basement finish and/or smaller dwelling size relative to the subject dwelling. The Board also gave less weight to board of review comparables #3 and #4 that lack a basement finish area which is a feature of the subject dwelling. The Board finds the best evidence of equity in assessment to be board of review comparables #1 and #2 which have a full basement finished with recreation room like the subject, and are similar to the subject in location, class, design, dwelling size, age, and features. The two most similar comparables in the record have improvement assessments of \$38,002 and \$40,583 or \$18.11 and \$18.92 per square foot of living area. The subject's improvement assessment of \$38,277 or \$17.59 per square foot of living area is bracketed by the best comparables in this record in terms of overall improvement assessment and is below on a per square foot of living area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject

is inequitably assessed and, therefore, a reduction in the subject's improvement 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.



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Chairman



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Member

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Member



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Member



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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 15, 2025



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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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