



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

APPELLANT: Ruey Tu
DOCKET NO.: 21-22739.001-R-1
PARCEL NO.: 05-35-400-054-0000

The parties of record before the Property Tax Appeal Board are Ruey Tu, 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 **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: \$14,431
IMPR.: \$127,667
TOTAL: \$142,098

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 four-year-old two-story single-family dwelling of frame and masonry construction with 4,533 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 9,310 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the lone basis of the appeal. In support of this argument, the appellant submitted an assessment grid with information on the subject and on five suggested equity comparables, each with varying degrees of similarity to the subject. The appellant lists the subject as a class 2-08, 6-year-old dwelling of masonry construction. The listed comparables were located within a .55-mile radius of the subject with most of the comparables located within a block as the subject. The comparables had the same neighborhood code as the

subject, however none of the comparables were classified as a class 2-08 property. All the comparables were improved with single family dwellings of either masonry construction or frame construction. The improvements ranged: in age from 67 to 108 years; in size from 4,311 to 7,252 square feet of living area; in site size from 11,850 to 47,076 square feet and in improvement assessment from \$8.87 to \$21.27 per square foot of living area. In the submitted assessment grid the appellant noted the following: each improvement had either a full or partial basement and a garage of varying sizes or no garage. All of the improvement's had central air conditioning and either one, two or three fireplaces. Based on this evidence the appellant requested a reduction to the total assessment too \$106,111.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,967. The subject property has an improvement assessment of \$131,537 or \$29.02 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables each with varying degrees of similarity to the subject. They are improved with a two-story single-family dwelling of either a stucco exterior or of a frame construction or a frame and masonry construction. The comparables were located within a ¼ mile radius of the subject with comparables located within the same block as the subject. The improvements ranged: in age from 1 year to 51 years; in size from 4,071 to 4,818 square feet of living area; in site size from 9,409 to 43,872 square feet; and in improvement assessment from \$30.61 to \$34.75 per square foot of living area. Amenities include: a full unfinished basement or a full finished basement with a formal recreation room, each had central air conditioning, a fireplace and either a one-car, two-car or 2.5-car garage.

Appellant Ruey Tu and board of review representative Shaina Howell appeared before the Property Tax Appeal Board on August 3, 2023, for hearing.

Mr. Tu testified that the basis of his appeal is uniformity. He testified that Evanston is not a city with "cookie cutter" sub-divisions but a city with a high degree of variance in housing type and assessment amounts. He testified that his four comparables had a high degree of similarity to his residence and were located within 1000 feet of his residence. Mr. Tu noted that the submitted comparable's assessments were averaging out at \$20.22 per square foot of living space. Mr. Tu then testified that the subject property was subject to a rollover from an agreement he and the BOR reached in 2020. He testified that the BOR representative had offered that assessment amount as a settlement prior to hearing. He feels that a rollover from the 2020 decision amount does not fairly reflect the actual value of his residence for the 2021 lien year. Mr. Tu asserted that the BOR comparables were in close proximity to the subject and that they were very similar to the subject in "major aspects" including size, construction, bathrooms and "all other things". He stated that the average per square value of those comparables was \$32.54 or a "61% premium" between the two sets of comparables. Mr. Tu testified that one of his comparables, that he admitted was clearly not comparable to the subject and described as an "outlier", was submitted to show how a residence, which is 3000 square feet larger with better amenities than the subject, has a lower total assessment amount. Ultimately, Mr. Tu asserts that the "gap" in the difference of assessed values for homes in Evanston, whether comparable or not to the subject, is wide and the assessed value of these comparables lacks uniformity.

Ms. Howell confirmed that a decision was reached in the 2020 appeal for a total assessment amount of \$142,098 per square feet of living area prior to hearing.¹ She then noted the differences in the comparables submitted by the appellant to the subject property.

Conclusion of Law

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall** remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

(Emphasis added.) The Board finds the ordinary meaning of the above language is clear and unambiguous. 35 ILCS 200/16-185. Additionally, “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject’s assessment for tax year 2020 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2020 and the instant tax year of 2021 are in the same general assessment period for Evanston Township. The Board further finds that the subject is owner-occupied based on the appellant’s statement in the appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm’s-length transaction subsequent to the Board’s decision for the 2020 tax year, or that the Board’s decision for the 2020 tax year was reversed or modified upon review. For these reasons, the Board finds that pursuant to 35 ILCS 200/16-185 and by a preponderance of the evidence, that the subject’s assessment should be carried forward to the 2021 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board’s decision for the 2020 tax year, plus the application of an equalization factor, if any.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of nine equity comparables for the Board’s consideration. 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*

¹ The board takes judicial notice that a fully executed stipulation, signed by the appellant and BOR representatives, was presented to the PTAB who ultimately rendered a decision lowering the total assessment on the subject as agreed by the parties in the 2020 appeal.

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 appellant's comparables, although within close proximity, were not similar in class to the subject. The Board gives less weight to these comparables due to significant differences from the subject in design, age and amenities. Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. 86 Ill.Admin.Code §1910.63(b).

Additionally, the board finds the appellant's arguments that a final assessment should consider comparables regardless of uniformity to the subject and that the total assessed value of the subject must be uniform with other improvements regardless of uniformity with the subject unpersuasive.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, *all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.* (emphasis added)

The Board gives little weight the appellant's equity comparables based on a lack of similarity. The appellant submitted four equity comparables that were between 67 and 108 years of age. The subject property was 6 years of age on the assessment year in question. The subject was classified as 2-08 property under the Cook County Real Property Assessment Classification Ordinance. All four of the submitted comparables had a different property classification. As such the Board finds that the appellant failed to meet their burden by clear and convincing evidence and a reduction based on these comparables would not be 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:

October 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ruey Tu
2835 Sheridan Place
Evanston , IL 60201

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602