



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

APPELLANT: Roxanne Chow  
DOCKET NO.: 21-34809.001-R-1  
PARCEL NO.: 17-05-325-058-1002

The parties of record before the Property Tax Appeal Board are Roxanne Chow, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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 **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:** \$2,322  
**IMPR.:** \$54,900  
**TOTAL:** \$57,222

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 condominium unit within a 10-year-old, multi-story, four-unit condominium building. The subject has a 22.37% ownership within the building. The property is located in Chicago, West Township, Cook County and is classified as a class 2-99 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, appellant asserted that the subject sold in January 2022 for \$504,000. The appellant failed to complete section IV of the petition or include any evidence of the sale. The appellant lists the sale of the subject for \$504,000 and adjusted this sale price for personal property for an adjusted price of \$478,800. The appellant also lists the sale of all four units with one other unit having a recent sale in March 2022 for \$650,000. This unit has a percentage of ownership of 21.74%. The appellant asserts that extrapolating these prices the entire condominium associate should have a

market value of \$2,140,367. The appellant's brief lists an incorrect assessment value for the subject and includes discussions of an identical adjacent condominium building with a very similar parcel number. The brief asserts that this adjacent building, built at the same time with the same layout and percentage of ownership as the subject's building and unit, had the unit identical to the subject sell in September 2020 for \$666,000 which is representative of the market value for the subject. The appellant requests an assessment no greater than \$66,600 and then requests an assessment of \$47,880.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$57,222. The subject's assessment reflects a market value of \$572,220 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its current assessment, the board of review submitted the sale of one unit within the subject's building. This unit sold in June 2018 for \$600,000. Dividing this price by the percentage of ownership of this unit of 21.74%, reflects a market value for the whole building of \$2,759,890. Then multiplying this figure by the subject's percentage of ownership of 22.37% results in a market value of \$617,387. This is the same unit that the appellant lists a sale in March 2022 for \$650,000.

### **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's evidence conflicting and confusing. The appellant asserts a sale of the subject but does not fill out the petition or include any evidence of this sale. The appellant also interchanged data of the subject's condominium building and the adjacent building which is identical to the subject. This conflicting evidence and lack of supporting sales evidence calls into question the sale of the subject, and, in fact, all the evidence submitted by the appellant. Therefore, the Board gives the appellant's evidence little to no weight. The Board finds the best evidence of market value to be all the sale comparable submitted by the board of review. This comparables sold in June 2018 for \$600,000. Dividing this price by the percentage of ownership of this unit of 21.74%, reflects a market value for the whole building of \$2,759,890. Then multiplying this figure by the subject's percentage of ownership of 22.37% results in a market value of \$617,387 which supports the subject's current assessment. The Board further finds the appellant has not proven by a preponderance of evidence that the subject was overvalued, and a reduction based on this 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: \_\_\_\_\_

June 17, 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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