



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

APPELLANT: Paul Ngai  
DOCKET NO.: 21-36695.001-R-1  
PARCEL NO.: 14-20-311-026-0000

The parties of record before the Property Tax Appeal Board are Paul Ngai, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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 **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:** \$45,000  
**IMPR.:** \$100,500  
**TOTAL:** \$145,500

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 3-story mixed-use building of masonry exterior construction with 7,550 square feet of gross building area. The building is approximately 115 years old. Features of the building include a full unfinished basement, central air conditioning, and 6 full and 1 half bathrooms.<sup>1</sup> The property has a 3,000 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information, including property

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<sup>1</sup> The board of review disclosed the subject also has one half bathroom, which was not disclosed or unrefuted by the appellant.

information sheets,<sup>2</sup> on five comparables located within the same assessment neighborhood code as the subject. The comparables consist of class 2-12, 2-story or 3-story mixed-use buildings of frame or masonry exterior construction ranging in size from 7,155 to 8,028 square feet of gross building area. The buildings are from approximately 89 to 127 years old and have partial or full unfinished basements. Comparables #1, #2, #3 and #5 each have from 3 to 6 full bathrooms and from 1 to 4 half bathrooms. Comparable #4 was reported in the grid analysis to have 10 full bathrooms.<sup>3</sup> Two comparables each have central air conditioning, and two comparables each have a 3-car garage. The comparables have improvement assessments that range from \$72,985 to \$93,000 or from \$10.09 to \$12.24 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$78,218 or \$10.36 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,965. The subject property has an improvement assessment of \$107,965 or \$14.30 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code and subarea as the subject. The comparables consist of class 2-12, 3-story mixed-use buildings of masonry exterior construction ranging in size from 5,323 to 8,254 square feet of gross building area. The buildings are from 15 to 118 years old. The comparables each have a full basement, three of which are finished with an apartment. Each comparable has from 3 to 8 full bathrooms, and three comparables each have 2 half bathrooms. Three comparables each have central air conditioning, and three comparables have either a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$206,899 to \$325,930 or from \$32.25 to \$43.68 per square foot of gross building area. The board of review noted their comparables are close to the subject in age, "BSF" and proximity and the building assessed values per square foot is the same or higher than the subject. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>2</sup> The Board utilized the property information sheets for some of the comparables' descriptive property characteristics due to internal inconsistencies with the appellant's grid analysis.

<sup>3</sup> The Board finds it is unable to determine the correct number of bathrooms for comparable #4. The appellant reported comparable #4 has 10 full bathrooms in the grid analysis, whereas the property information sheet indicates it has 0 full and 4 half bathrooms.

The parties submitted nine equity comparables for the Board's consideration. The Board finds all of the comparables in the record are located in the same assessment neighborhood code as the subject but present varying degrees of similarity in overall property characteristics when compared to the subject property. Nevertheless, the Board has given less weight to the appellant's comparables #1 and #3 as well as the board of review's comparables due to differences from the subject in their ages, building size, and/or garage amenity, which the subject lacks. Furthermore, three board of review comparables have basement apartments whereas the subject has an unfinished basement area. The Board has also given less weight to appellant's comparable #4 due to the inconsistent data in the number of bathrooms (either 0 full and 4 half or 10 full bathrooms) provided by the appellant in contrast to the subject that has six 6 full and 1 half bathrooms.

Consequently, the Board finds the appellant's comparables #2 and #5 require fewer overall adjustments when compared to the subject as they are more similar to the subject in location, building size, age, and lack a garage amenity, like the subject. However, both of these comparables still require upward adjustments for differences from the subject, given their fewer number of bathrooms and lack of central air conditioning. These two comparables have improvement assessments of \$72,985 and \$93,000 or for \$10.20 and \$12.24 per square foot of gross building area, respectively. The subject's improvement assessment of \$107,965 or \$14.30 per square foot of gross building area is greater than the two most similar comparables in the record. After considering adjustments to the two most similar comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: \_\_\_\_\_

March 18, 2025

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Clerk of the Property Tax Appeal Board

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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