



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

APPELLANT: Wen Chi Chou  
DOCKET NO.: 21-36815.001-R-1  
PARCEL NO.: 14-30-103-030-0000

The parties of record before the Property Tax Appeal Board are Wen Chi Chou, 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 **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:** \$31,250  
**IMPR.:** \$71,750  
**TOTAL:** \$103,000

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 masonry construction with 2,736 square feet of living area which is approximately 14 years old.<sup>1</sup> Features of the home include 2½ baths, a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property<sup>2</sup> 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 on five equity

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<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> Two-or-more story residence, up to 62 years of age, containing from 2,001 to 3,800 square feet of living area.

comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-78 dwellings of frame construction ranging in size from 2,465 to 2,869 square feet of living area and ranging in age from approximately 18 to 20 years old, with the age of comparable #1 not being disclosed. The comparables are described as having 1 to 4 bathrooms; four comparables have a partial or a full basement, three of which are finished with a recreation room; each comparable has central air conditioning; three dwellings have 1 or 2 fireplaces; and each comparable has a 2-car or a 3.5-car garage. The comparables have improvement assessments that range from \$33,390 to \$56,750 or from \$12.25 to \$19.78 per square foot of living area. The appellant also submitted a brief and the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,000. The subject property has an improvement assessment of \$71,750 or \$26.22 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 ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-78 dwellings of frame construction ranging in size from 2,598 to 3,012 square feet of living area and being either 7 or 10 years old. The comparables feature from 2½ to 4½ bathrooms. Each dwelling has a full basement finished with a formal recreation room, central air conditioning, one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$72,120 to \$105,406 or from \$27.76 to \$38.77 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 nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 which lacks a basement, dissimilar to the subject's full unfinished basement. This comparable also has an undisclosed age making it impractical to conduct a reasonable comparative analysis. The Board also gave reduced weight to appellant's comparables #2 and #3 due to each having a partial basement, dissimilar to the subject's full basement. The remaining comparables in the record are relatively similar to the subject in location, design, class, dwelling size, and most features. However, with the exception of appellant's comparable #3, all other dwellings have finished basements, unlike the subject, suggesting that downward adjustments are appropriate to these comparables due to this difference in order to make them more like the subject. The most similar comparables in the record have improvement assessments ranging from \$49,605 to \$105,406 or from \$19.77 to \$38.77 per square foot of living area. Excluding appellant's

comparable #4 and board of review comparable #2 which are at the low end and high end of the range of values, respectively, yields a tighter range from \$56,750 to \$98,750 or from \$19.78 to \$36.61 per square foot of living area. The subject's improvement assessment of \$71,750 or \$26.22 per square foot of living area falls within the range established by the best equity comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject such as finished basement area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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

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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