



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

APPELLANT: John K. C. Tsang
DOCKET NO.: 21-41509.001-R-1
PARCEL NO.: 17-28-426-002-0000

The parties of record before the Property Tax Appeal Board are John K. C. Tsang, the appellant, by attorney Ciarra Schmidt, 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: \$13,750
IMPR.: \$65,852
TOTAL: \$79,602

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 two improvements. Improvement #1 is a 123-year-old, 2-story, multi-family dwelling of masonry exterior construction with 4,485 square feet of gross building area.¹ Features include a full basement; however, no data was provided for the basement finish area. Improvement #2 is a multi-family dwelling of 1,840 square feet of gross building area. Features of the building were not disclosed by either party. The property has a 3,125 square foot site located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to both improvements as the basis of the appeal. In support of this argument for Improvement #1, the appellant submitted information,

¹ The only description for Improvement #1 was gleaned from the evidence presented by the appellant as the board of review provided a substitute property (appellant's comparable #2) for the subject in the "Notes on Appeal."

including property characteristics printouts, on five equity comparables with the same assessment neighborhood code and property classification code as the subject property. The comparables are improved with 2-story or 3-story, multi-family buildings of frame or masonry exterior construction ranging in size from 4,356 to 4,908 square feet of gross building area. The buildings are either 132 or 134 years old. One comparable has a slab foundation and four comparables each have a full basement, three of which are finished with either an apartment or a recreation room. Three comparables each have a two-car garage. The comparables have improvement assessments that range from \$25,928 to \$33,811 or from \$5.28 to \$7.20 per square foot of gross building area.

In support of this argument for Improvement #2, the appellant submitted information, including property characteristics printouts, on five equity comparables with the same assessment neighborhood code and property classification code as the subject property. The comparables are improved with 2-story, multi-family buildings of frame or frame and masonry exterior construction ranging in size from 1,665 to 2,016 square feet of gross building area. The buildings are each 134 years old. Each comparable has a full basement finished with either an apartment or a recreation room. The comparables have improvement assessments that range from \$11,994 to \$13,906 or from \$6.90 to \$7.34 per square foot of gross building area.

Based on the aforementioned evidence, the appellant requested that the improvement assessments for Improvements #1 and #2 be reduced.

The appellant submitted a copy of the 2021 final decision issued by the Cook County Board of Review disclosing the total assessment for both improvements to be \$79,602. The appellant disclosed that the combined improvement assessment for both improvements was \$65,852. The appellant's brief reported that the individual improvement assessments for both buildings under appeal were \$45,299 or \$10.10 per gross building area for Improvement #1 and \$20,553 or \$11.17 per square foot of gross building area for Improvement #2. This was not disputed by the board of review.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as this building. The comparables are improved with multi-family buildings of masonry exterior construction ranging in size from 3,732 to 4,488 square feet of gross building area. The buildings are each 133 years old. Three comparables each have a full basement, one of which is finished with an apartment, and one comparable has a slab foundation. Two comparables each have central air conditioning. One comparable has two fireplaces. Each comparable has a two-car garage. The comparables have improvement assessments that range from \$57,814 to \$74,005 or from \$15.34 to \$16.97 per square foot of building area.

The board of review did not provide any suggested equity comparables in support of the reported improvement assessment for Improvement #2.

Conclusion of Law

The taxpayer contends assessment inequity for both improvements 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 improvements' assessments are not warranted.

For Improvement #1, the parties submitted nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #5 as well as board of review comparables #2 and #3 due to differences from the subject in foundation type and/or which feature central air conditioning, which the subject lacks.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables #1 through #4 as well as board of review comparables #1 and #4 which are relatively similar to the subject in location, age, and gross building size with varying degrees of similarity in other features suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$25,928 to \$68,827 or from \$5.28 to \$16.97 per square foot of building area. The improvement assessment for Improvement #1 of \$45,299 or \$10.10 per square foot of building area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to Improvement #1, the Board finds a reduction in the building's assessment is not warranted.

For Improvement #2, the appellant provided five equity comparables for the Board's consideration. However, neither party provided the salient property characteristics for Improvement #2 which are required by the Board to conduct a meaningful analysis of the similarities and dissimilarities between the appellant's comparables and this building.

Therefore, based on the equity evidence in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 and #2 were inequitably assessed and reductions in their assessments are 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.



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: _____

August 19, 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

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