



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

APPELLANT: John K. C. Tsang  
DOCKET NO.: 21-41721.001-R-1  
PARCEL NO.: 17-28-222-025-0000

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:** \$11,440  
**IMPR.:** \$60,871  
**TOTAL:** \$72,311

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 4,793 square feet of building area. The building is approximately 17 years old. Features include a slab foundation,<sup>1</sup> central air conditioning, and a 2-car garage. The property has a 2,600 square foot site located in Chicago, South Chicago 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 the inequity argument, the appellant submitted information on five comparables with the same assessment neighborhood code as the subject, along with property characteristics sheets that were used by the Board to verify, add, or correct some data in the grid

---

<sup>1</sup> The board of review disclosed the subject has a slab foundation, which was unrefuted by the appellant.

analysis. The comparables are improved with 2-story or 3-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 4,368 to 5,000 square feet of building area. The buildings range in age from 11 to 104 years old. The comparables each have a full basement, one of which is finished with an apartment. Three comparables each have central air conditioning. Three comparables each have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from \$27,721 to \$41,514 or from \$6.04 to \$9.50 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$30,914 or \$6.45 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,311. The subject property has an improvement assessment of \$60,871 or \$12.70 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 3-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 3,960 to 5,367 square feet of building area. The buildings range in age from 4 to 93 years old. Each comparable has a full or partial basement and central air conditioning. One comparable has a fireplace. The comparables have improvement assessments ranging from \$62,800 to \$81,000 or from \$12.79 to \$20.45 per square foot of building area. Based on this evidence, the board of review requested the assessment be confirmed.

### **Conclusion of Law**

The appellant 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 eight suggested comparables for the Board's consideration. The Board finds each of these comparables is located in the subject's neighborhood code but has varying degrees of similarity to the subject in property characteristics. Each of the parties' comparables has a basement foundation, unlike the subject; six comparables differ substantially from the subject in age; and five comparables lack a garage, which is a feature of the subject. The forgoing differences, in addition to others, would require appropriate adjustments to be made to the comparables for these differences to make them more equivalent to the subject. Nevertheless, the parties' comparables have improvement assessments ranging from \$27,721 to \$81,000 or from \$6.04 to \$20.45 per square foot of living area. The subject's improvement assessment of \$60,871 or \$12.70 per square foot of living area falls within the range established by the comparables in this record. After considering the disparate sets of evidence submitted by the parties, the Board finds the evidence in this record does not support a reduction in the subject's assessment.

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

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

APPELLANT

John K. C. Tsang, by attorney:  
Ciarra Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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