FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pei Chan Li
DOCKET NO.: 21-43800.001-R-1
PARCEL NO.: 17-32-119-048-0000

The parties of record before the Property Tax Appeal Board are Pei Chan Li, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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:	$18,004
IMPR.:	$68,000
TOTAL:	$86,004

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 exterior construction with 3,458 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a full basement with finished area, 3.5 bathrooms, central air conditioning, and 1 fireplace. The property has a 4,501 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-78 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 on four comparables that are located within the same assessment neighborhood code as the subject and within from 279 feet to 1.2 miles from the subject property. Comparable #4 is also located within the same block as the subject. The comparables consist of class 2-78 dwellings of masonry exterior construction ranging in size from 2,854 to 3,767 square feet of living area. The dwellings are from 10 to 33 years old. The comparables each have a full basement, but no data was provided if the basements have finished area. Each comparable has from 2.5 to 4.5 bathrooms, central air conditioning, 1 fireplace, and a 2-car garage. The comparables have improvement assessments ranging from $36,200 to $70,040 or from $12.68 to $18.64 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $54,749 or $15.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $89,000. The subject property has an improvement assessment of $70,996 or $20.53 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that are located within the same assessment neighborhood code and the same block as the subject. The comparables consist of class 2-78 dwellings of masonry exterior construction ranging in size from 2,582 to 3,019 square feet of living area. The dwellings are 14 to 17 years old. The comparables each have a full basement, three of which have finished area, 2.5 to 4.5 bathrooms, central air conditioning, 1 fireplace, and a 2-car garage. The comparables have improvement assessments ranging from $58,788 to $67,976 or from $21.19 to $22.89 per square foot of living area. 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.

The parties submitted nine equity comparables for the Board's consideration, all of which present varying degrees of similarity to the subject in location, design, age, dwelling size and/or present a garage amenity, which is not a feature of the subject. Nevertheless, the Board gives greater weight to the appellant's comparable #4 and board of review comparables #1, #2, and #3 which according to the parcel numbers (PINs) are located in the same tax block as the subject and are relatively similar to the subject in age and dwelling size. However, adjustments are required to the comparables for varying degrees of similarity to the subject, including but not limited to a garage amenity, which is not a feature of the subject. Moreover, the appellant's comparable may require an adjustment for differences to the subject's basement finish, since this information was not disclosed by the appellant. These four comparables have improvement assessments ranging from $63,976 to $70,040 or from $18.64 to $22.89 per square foot of living area. The subject's improvement assessment of $70,996 or $20.53 per square foot of living area falls above the range established by the most similar comparables in the record on an overall improvement assessment basis but within the range on a per-square-foot basis. The Board has given less weight to the parties' remaining comparables due to differences from the subject location, dwelling size, and/or age. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is 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:

C E R T I F I C A T I O N

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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