



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

APPELLANT: Arthur Eng  
DOCKET NO.: 21-44254.001-R-1  
PARCEL NO.: 17-28-212-016-0000

The parties of record before the Property Tax Appeal Board are Arthur Eng, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$13,750  
**IMPR.:** \$48,000  
**TOTAL:** \$61,750

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 is improved with a 2-story multi-family building of masonry exterior construction with 2,769 square feet of building area. The building is approximately 26 years old. Features of the building include a full unfinished basement, 2 full and 3 half bathrooms, and central air conditioning. The property has a 3,125 square foot site and is 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 the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables consist of 2-story, multi-family buildings of frame or masonry exterior construction with 2,740 or 2,780 square feet of building area. The buildings are 40 or 130 years old. The buildings each have a full basement

and 2 full bathrooms. One comparable has an additional half bathroom. No data was provided if the basements have finished area. Three comparables have central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$37,340 to \$49,435 or from \$13.43 to \$17.78 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$42,587 or \$15.38 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 \$70,625. The subject property has an improvement assessment of \$56,875 or \$20.54 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three comparables with the same assessment neighborhood code as the subject and located within the subject's subarea or approximately ¼ of a mile from the subject. The comparables consist of class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 2,512 to 2,730 square feet of building area. The buildings are 25 to 28 years old. The buildings have full basements, one of which is finished with an apartment. Two comparables have central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$47,879 to \$55,037 or from \$18.60 to \$20.16 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review comparable #1 which differ from the subject in age, basement finish, and/or central air conditioning amenity when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3. These comparables are more similar to the subject in location, design, age, building size and some features. However, these comparables require adjustments for varying degrees of similarity to the subject, including but not limited to a garage amenity, which is not a feature of the subject. These two comparables have improvement assessments of \$47,879 and \$48,360 or \$18.60 and \$19.06 per square foot of building area. The subject's improvement assessment of \$56,875 or \$20.54 per square foot of building area falls above the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to

the subject, including but not limited to garage amenity, the Board finds 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: \_\_\_\_\_

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

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