FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Yuk Chow Tom
DOCKET NO.: 21-45029.001-R-1
PARCEL NO.: 17-33-312-011-0000

The parties of record before the Property Tax Appeal Board are Yuk Chow Tom, the appellant, by attorney Gregory J. Hilton, of Property Tax Solutions 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:	$10,560
IMPR.:	$46,440
TOTAL:	$57,000

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 is improved with a 2-story multi-family building of masonry exterior construction with 2,528 square feet of building area. The building is approximately 22 years old. Features of the building include a full basement, 2 full and 2 half bathrooms, and central air conditioning. The property has a 2,400 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 five comparables located within the same assessment neighborhood code as the subject and within approximately 0.31 of a mile from the subject. The comparables consist of class 2-11, 1-story or 2-story multi-family buildings of masonry exterior construction ranging in size from 2,400 to 3,249 square feet of building area. The buildings are 22 to 34 years old. The comparables each have a full basement, but no data was provided regarding the basement finished area. Each comparable has 2 or 3 full bathrooms, four of which have 1 or 2 additional half bathrooms. Three comparables have central air conditioning, and two comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $36,500 to $51,800 or from $13.16 to $18.29 per square foot of building area.

Counsel for the appellant submitted a legal brief along with supplemental documentation including two comparative analyses to demonstrate the subject has the highest per-square-foot improvement assessment in comparison to the appellant's five grid comparables and a sampling of every other class 2-11 property located on the same block as the subject property. The appellant also provided a copy of the "Board of Review Analysis/Evidence Sheet" with handwritten notations of four comparables used by the board of review in the county assessment appeal that indicated the properties are located from .26 to .64 of a mile from the subject. The appellant's counsel further critiqued the more distant locations concerning three of the board of review comparables in contrast to the closer location of the appellant's five grid comparables.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $39,285 or $15.54 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 $57,000. The subject property has an improvement assessment of $46,440 or $18.37 per square foot of building 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 as the subject. However, the board of review included a notation indicating the comparables are located within ¼ of a mile and support the subject's current assessed value. The comparables consist of class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 2,298 to 3,112 square feet of building area. The buildings are 15 to 29 years old. The buildings each have a full basement, three of which are finished with a recreation room or an apartment. Each comparable has central air conditioning and a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from $42,250 to $60,250 or from $18.39 to $19.69 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board will only consider the five comparables provided in Section V of the appellant's Residential Appeal petition, and not the additional comparables provided in the appellant's supplemental documentation. Although the appellant reported these comparables are located closer to the subject, the appellant's evidence did not provide all the salient property characteristics or assessment information for the additional comparables which is needed by the Board to conduct a meaningful comparative analysis to determine the degree of comparability and possible adjustments of the comparables to make them more equivalent to the subject property.

The parties provided a total of nine comparables in the grid analyses for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 because the appellant's supplemental documentation revealed they are prorated properties consisting of multiple parcel numbers (PINs) and the evidence lacked the necessary property descriptions and assessment information attributable to each parcel for the Board to conduct a meaningful analysis. The Board has also given less weight to the appellant's comparable #3 and board review comparable #4 due to their larger building sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are located in the same assessment neighborhood code as the subject and are relatively similar to the subject in design, building size, age and some features, but still require adjustments for varying degrees of similarity in features to the subject. These five comparables have improvement assessments ranging from $40,166 to $52,580 or from $16.74 to $19.69 per square foot of building area. The subject's improvement assessment of $46,440 or $18.37 per square foot of building area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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.

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

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

APPELLANT

Yuk Chow Tom, by attorney:
Gregory J. Hilton
Property Tax Solutions
16 W. Ontario
2nd Floor
Chicago, IL 60654

COUNTY

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