



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

APPELLANT: Lily Benjamin Ng
DOCKET NO.: 21-46218.001-R-1
PARCEL NO.: 17-28-220-031-0000

The parties of record before the Property Tax Appeal Board are Lily Benjamin Ng, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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.: \$37,897
TOTAL: \$51,647

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 two-story multi-family building of frame exterior construction with 2,376 square feet of gross building area. The building was constructed in 1891 is approximately 130 years old. Features of the building include a full unfinished basement, two full bathrooms and a two-car garage. 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables that have the same assessment neighborhood code as the subject and are located from .26 to .94 of a mile from the subject property. The comparables have sites that range in size from 2,750 to 3,125 square feet of land area. The comparables are improved with two-story multi-family buildings of frame, masonry or frame and

masonry exterior construction ranging in size from 2,102 to 2,688 square feet of gross building area.¹ The buildings were built in 1881 or 1891. The comparables each have a full basement, one of which is finished with an apartment. Each comparable has two or three full bathrooms and a two-car garage. The properties sold from August 2020 to November 2021 for prices ranging from \$200,000 to \$415,000 or from \$88.97 to \$180.80 per square foot of gross building area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$31,630, reflecting a market value of \$316,300 or \$133.12 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,647. The subject's assessment reflects a market value of \$516,470 or \$217.37 per square foot of gross building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. One comparable is located approximately ¼ of a mile from the subject and along the same street and one comparable is located in the subject's subarea. The comparables have sites that range in size from 2,640 to 5,500 square feet of land area. The comparables are improved with two-story multi-family buildings of masonry exterior construction ranging in size from 2,184 to 2,744 square feet of gross building area. The buildings are from 108 to 123 years old. The comparables each have a full unfinished basement, two full bathrooms and either a two-car or a three-car garage. The properties sold from January 2019 to November 2021 for prices ranging from \$528,000 to \$630,000 or from \$209.55 to \$288.46 per square foot of gross building area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #4 and #5, as well as board of review comparable #3, which have a basement apartment, unlike the subject or differ from the subject building in size. The Board has also given less weight to the appellant's comparable #6 as it appears to be an outlier due to its considerably lower sale price of \$200,000 or \$88.97 per square foot of gross building area, including land, when compared to the other sales in the record. The Board has

¹ Additional descriptive details of the comparables are found in the property characteristic spreadsheet provided by the appellant.

given reduced weight to board of review comparable #1, which had a sale date that occurred in 2019, less proximate in time to the January 1, 2021 assessment date than other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparables #2 and #4, which sold more proximate in time to the assessment date at issue. The comparables are also relatively similar to the subject in location and overall, more similar to the subject building in size, age and most features. These four comparables sold from August 2020 to November 2021 for prices ranging from \$350,000 to \$582,500 or from \$141.13 to \$265.74 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$516,470 or \$217.37 per square foot of gross building area, including land, which falls within the range established by the best comparable sales in record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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

Lily Benjamin Ng, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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