



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

APPELLANT: Ling Yang  
DOCKET NO.: 21-48316.001-R-1  
PARCEL NO.: 20-04-128-045-0000

The parties of record before the Property Tax Appeal Board are Ling Yang, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$4,744  
**IMPR.:** \$36,000  
**TOTAL:** \$40,744

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 2,080 square feet of living area. The dwelling is approximately 12 years old. Features of the home include a finished basement, central air conditioning and a 2-car detached garage.<sup>1</sup> The property has a 4,744 square foot site and is located in Chicago, Lake 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 five equity comparables that are located in the subject's assessment neighborhood code and within 0.44 of a mile from the subject. The comparables are improved with class 2-78 dwellings of masonry

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<sup>1</sup> The only description of the subject is found in the evidence presented by the appellant.

exterior construction ranging in size from 2,052 to 2,424 square feet of living area. The dwellings are from 10 to 24 years old. Each comparable has a finished basement and central air conditioning. Two comparables each have one fireplace and two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$33,568 to \$39,492 or from \$14.67 to \$16.65 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$33,010 or \$15.87 per square foot of living area.

The appellant supplied a copy of the final decision for this parcel for tax year 2021 depicting a total assessment of \$43,952. The Residential Appeal petition indicates the subject has a land assessment of \$4,744 and an improvement assessment of \$39,208 or \$18.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket and property than the subject property under appeal. Nevertheless, the board of review submitted information on four equity comparables that are located in a different city, township and assessment neighborhood code than the subject property. The comparables are described as 2-story class 2-78 dwellings of frame and masonry exterior construction ranging in size from 2,908 to 3,178 square feet of living area. The dwellings are from 22 to 25 years old. Each comparable has an unfinished basement, one fireplace and a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$25,567 to \$26,792 or from \$8.39 to \$8.92 per square foot of living area.

### **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 eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #5 which differ from the subject in age or dwelling size. The Board gives less weight to the board of review's comparables which are located in a different assessment neighborhood code, city, and township than the subject and also differ from the subject in age, dwelling size and other features.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4. These comparables are more similar to the subject in location, age, design, dwelling size, and most features, but each comparable lacks a garage, unlike the subject. These three comparables have improvement assessments ranging from \$33,568 to \$34,152 or from \$14.67 to \$16.48 per square foot of living area. The subject's improvement assessment of \$39,208 or \$18.85 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best

comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed 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: \_\_\_\_\_

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:

February 18, 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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