



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dibo Chen
DOCKET NO.: 21-48642.001-R-1
PARCEL NO.: 17-29-422-053-0000

The parties of record before the Property Tax Appeal Board are Dibo Chen, the appellant, by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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:	\$9,600
IMPR.:	\$29,943
TOTAL:	\$39,543

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 two improvements situated on one parcel.¹ Improvement #1 is a 2-story, multi-family building of frame exterior construction with 1,723 square feet of building area. The building is approximately 137 years old. Features of the building include a full basement. Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The board of review reported Improvement #2

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" that there are two improvements on the property, one class 2-11 multi-family building and an additional class 2-11 which was not disclosed or refuted by the appellant. For ease of reference, the Board has numbered the first class 2-11 multi-family building as improvement #1 and the additional class 2-11 building as improvement #2. The parties' grid analyses included the same description and total square footage for the first class 2-11 multi-family building (Improvement #1) under appeal by the appellant. Neither party provided additional descriptive data on 2nd improvement other than having 1,394 square feet of building area as reported by the board of review.

as a class 2-11 building with 1,394 square feet of building area. The parcel has a 2,400 square foot site and is located in Chicago, South Chicago Township, Cook County.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables that have the same neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of frame exterior construction ranging in size from 1,500 to 1,974 square feet of building area. The buildings are 135 or 140 years old. Three comparables have crawl space foundations and two comparables have full basements. Each comparable is reported to have two fireplaces and two comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$8,120 to \$9,400 or from \$4.31 to \$5.41 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,543. The subject property has a combined total improvement assessment of \$29,943 for both Improvement #1 and Improvement #2. The board of review also indicated that improvement #1 has an improvement assessment of \$14,400 or \$8.36 per square foot of building area, which was not refuted by the appellant.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted a grid analysis with information on four equity comparables that have the same neighborhood code as the subject. The comparables are improved with class 2-11 multi-family buildings of masonry or frame exterior construction ranging in size from 1,504 to 1,700 square feet of building area. The buildings are 136 to 143 years old and have full basements. One comparable has central air conditioning. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$17,200 to \$19,964 or from \$11.18 to \$12.76 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1.

For Improvement #1, the parties submitted nine comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #4, and #5 which have crawl space foundations when compared to the subject's basement foundation. The Board also gives less

weight to board of review comparable #3 which has central air conditioning, a feature the subject lacks.

The Board finds the best evidence of equity to be appellant's comparables #2 and #3 along with board of review comparables #1, #2 and #4 which overall are more similar to the subject in location, age, building size and features. The properties have improvement assessments ranging from \$9,250 to \$19,000 or from \$5.01 to \$11.44 per square foot of building area. Improvement #1 has an improvement assessment of \$14,400 or \$8.36 per square foot of building area which falls within the range established by the best comparables in this 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 #1 was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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:

January 20, 2026



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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