



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

APPELLANT: Meiyi Mei  
DOCKET NO.: 21-48811.001-R-1  
PARCEL NO.: 17-31-312-037-0000

The parties of record before the Property Tax Appeal Board are Meiyi Mei, the appellant, by Mary Kate Gorman, Attorney at Law, in Tinley Park, 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:** \$9,175  
**IMPR.:** \$20,125  
**TOTAL:** \$29,300

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 townhome of masonry exterior construction with 1,727 square feet of living area. The dwelling is approximately 13 years old. Features of the townhouse include a partial basement with finished area, central air conditioning, and a detached two-car garage. The property has a 3,670 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 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 three comparable sales located in the same neighborhood code as the subject and from .3 to .55 of a mile from the subject. The parcels range in size from 585 to 860 square feet of land area and are improved with class 2-95 dwellings of masonry exterior construction which are either 7 or 11 years old. The homes range in size from 1,394 to 1,927 square feet of living area. Two comparables have slab foundations and one has a partial

basement. Each comparable has central air conditioning and either a 1.5-car or a 2-car garage. The comparables sold from January to July 2020 for prices ranging from \$269,000 to \$310,000 or from \$155.68 to \$222.38 per square foot of living area.

Based on this evidence, the appellant requested a reduced total assessment of \$29,300, including land, which would reflect a market value of approximately \$293,000, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,000. The subject's assessment reflects a market value of \$350,000 or \$202.66 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

As part of the response to the appeal, the board of review contends the appellant did not compare the subject dwelling to "units from [the] same development." The board of review also asserted the subject is in a small development with only two unit types of either 1,727 or 1,627 square feet of living area. In further support of its contention of the correct assessment, the board of review submitted information on seven comparables, none of which present recent sales data. The comparables are each located on the same block as the subject and are each 13 years old, containing either 1,627 or 1,727 square feet of living area. Each townhome has a partial finished basement, central air conditioning and a two-car garage. The parcels range in size from 1,211 to 2,319 square feet of land area. Given the foregoing evidence, the board of review argued the "total market value" of the comparables based on their respective total assessments, ranges from \$329,990 to \$349,990, reflecting market values at the 10% level of assessment.

Based on the foregoing evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted three recent sales of relatively similar class 2-95 townhomes located within .55 of a mile from the subject whereas the board of review provided no responsive market value evidence, instead relying upon the notion that the townhomes compared to the subject must be in the same development and, in the absence of recent sales data, relied upon converting the assessments of the comparables as estimated market value.

The Board finds the best and only evidence of market value to be appellant's comparable sales. These comparables sold for prices ranging from \$269,000 to \$310,000 or from \$155.68 to \$222.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$350,000 or \$202.66 per square foot of living area, including land, which is above the

range established by the only comparable sales in this record in terms of overall value and within the range on a per square foot of living area basis. Based on this evidence and after considering appropriate adjustments to the comparables to make them more equivalent to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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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