



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

APPELLANT: Qiong Wu
DOCKET NO.: 21-50317.001-R-1
PARCEL NO.: 14-33-205-064-0000

The parties of record before the Property Tax Appeal Board are Qiong Wu, the appellant, by attorney Abby L. Strauss, of Schiller Law 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 **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: \$20,400
IMPR.: \$57,600
TOTAL: \$78,000

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 consists of a three-story townhouse of masonry exterior construction with 1,440 square feet of living area. The dwelling is approximately 120 years old. Features of the home include a crawl-space foundation, a full bathroom, central air conditioning, a fireplace, and a two-car garage. The property has a 1,632 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-10 dwellings of masonry exterior construction which range in age from 68 to 143 years old. The townhomes range in size from 1,386 to 1,700 square feet of living area. Each

comparable has a full basement. No data was provided as to finished basement area, if any. The townhomes have 1 or 2 bathrooms and comparables #2 and #5 each have central air conditioning. Four comparables have from one to three fireplaces and comparable #5 has a two-car garage. The comparables have improvement assessments ranging from \$39,300 to \$56,975 or from \$26.83 to \$36.92 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$47,275 or \$32.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,000. The subject property has an improvement assessment of \$57,600 or \$40.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and subarea as the subject. The comparables consist of class 2-10 two-story townhomes of masonry exterior construction that are 132 to 143 years old. The townhomes range in size from 1,470 to 1,680 square feet of living area. Each comparable has a full basement, three of which have formal recreation rooms, and 1½ or 2½ bathrooms. Three townhomes have central air conditioning and three each have one fireplace. Comparable #4 has "other improvements" which are not further identified on the record. The comparables have improvement assessments ranging from \$59,837 to \$67,700 or from \$40.30 to \$41.45 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #3, #4 and #5 as well as board of review comparable #3, due to substantial differences in dwelling size of approximately 11% and 18% when compared to the subject townhome.

While none of the comparables are particularly similar to the subject in age and foundation type, on this record the Board finds the best evidence of assessment equity are appellant's comparables #1, #2 and #6 along with board of review comparables #1, #2 and #4, which are relatively similar to the subject dwelling size and some features. Three of the best six comparables necessitate upward adjustments to account for the lack of air conditioning feature. Likewise, five

comparables are inferior to the subject due to the lack of a garage and suggest upward adjustments would be necessary. Various adjustments to account for differences in age along with adjustments for basement foundation and/or basement finish are necessary to make the best comparables more equivalent to the subject. Five comparables are superior to the subject in bathroom count and suggest downward adjustments would be necessary. These comparables have improvement assessments ranging from \$39,300 to \$64,450 or from \$26.83 to \$41.45 per square foot of living area. The subject's improvement assessment of \$57,600 or \$40.00 per square foot of living area is within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis which is logical given that the subject is bracketed in age and dwelling size by these best comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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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