



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

APPELLANT: Yajie Zou
DOCKET NO.: 21-56394.001-R-1
PARCEL NO.: 13-09-314-008-0000

The parties of record before the Property Tax Appeal Board are Yajie Zou, 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: \$11,704
IMPR.: \$19,339
TOTAL: \$31,043

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 with a combined building area of 2,448 square feet.¹ One improvement is a class 2-11, 2-story building of frame exterior construction with 1,932 square feet of living area. The building is approximately 98 years old and features a full unfinished basement, a fireplace, and two baths. The other improvement is a class 2-02, 1-story dwelling with 516 square feet of living area, a slab foundation, and one bath. The property has a 4,180 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review submitted evidence that disclosed the subject has two improvements with a combined total building area of 2,448 square feet which was not refuted by the appellant. The appellant only reported the improvement with 1,932 square feet of building area.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with 2-story multi-family buildings of frame exterior construction ranging in size from 1,748 to 2,116 square feet of building area. The buildings are 99 to 109 years old and have full basements, one of which has finished area. Each comparable has one fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$13,926 to \$16,766 per square foot of building area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,299. The subject property has a combined improvement assessment of \$28,595 or \$11.68 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 with the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with 2-story multi-family buildings of masonry exterior construction ranging in size from 2,400 to 2,516 square feet of building area. The buildings are 31 to 58 years old and have full basements, three of which are finished with a recreation room or an apartment. Each comparable has a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$29,888 to \$37,740 per square foot of building area. The board of review asserts that the building assessment per square foot for all the comparables support the subject's building assessment.

Conclusion of Law

The appellant 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 record contains nine suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #3 and to the board of review comparables which have finished basement area, central air conditioning, and/or are significantly newer dwellings when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 which overall are most similar to the subject in age and have varying degrees of similarity in features. The Board finds these comparables require upward adjustments for their smaller building sizes ranging from 1,748 to 2,112 when comparable to the subject's combined building size of 2,448 square feet of building area. Conversely, each comparable requires a downward adjustment for having a garage which is a feature the subject lacks. Nevertheless, these comparables have improvement assessments ranging from \$13,926 to \$16,766 or from \$7.56 to \$7.97 per square foot of building area. The subject's improvement assessment of \$28,595 or

\$11.68 per square foot of building area falls above 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 a reduction in the subject

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: _____

April 15, 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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