



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

APPELLANT: Edward Wang
DOCKET NO.: 22-23938.001-R-1
PARCEL NO.: 05-28-319-008-0000

The parties of record before the Property Tax Appeal Board are Edward Wang, the appellant, by Amy C. Floyd, Attorney at Law, 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: \$17,024
IMPR.: \$72,976
TOTAL: \$90,000

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 2022 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 single-family dwelling of masonry exterior construction with 3,386 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a partial basement, central air conditioning, 2½ bathrooms, a fireplace and a two-car garage.¹ The property has a 23,040 square foot site and is located in Orland Park, Orland 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the subject's neighborhood code; the appellant further reports the

¹ The board of review reported the subject has a garage. The appellant in Section III likewise reported a garage feature, but did not reflect this data in the Section V grid analysis. In the absence of rebuttal, the Board finds the subject has a garage amenity.

comparables are “in neighborhood.” The comparables consist of class 2-78 two-story dwellings of frame and masonry exterior construction which range in age from 42 to 47 years old. The comparables range in size from 3,113 to 3,625 square feet of living area. The comparables have a full or partial basement, central air conditioning, a fireplace, and 3½ bathrooms. For the garage feature in the Sec. V grid analysis, the appellant reported “N/A.” The comparables have improvement assessments ranging from \$56,152 to \$64,994 or from \$17.88 to \$18.41 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$61,219 or \$18.08 per square foot of living area, which the appellant contends is the “median value of the building assessment for a property of this classification and neighborhood code.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,000. The subject property has an improvement assessment of \$72,976 or \$21.55 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 the same block or ¼ of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of masonry or frame and masonry exterior construction which are either 45 or 47 years old. The comparables range in size from 3,386 to 3,538 square feet of living area. Each comparable has a full or partial basement, central air conditioning, one or three fireplaces, 2½ or 3½ bathrooms and a two-car garage. The comparables have improvement assessments ranging from \$68,902 to \$75,830 or from \$19.47 to \$21.80 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board which present varying degrees of similarity to the subject property. The appellant’s comparables appear inferior to the subject without garage information suggesting upward adjustments are necessary to make these properties more similar to the subject. However, the appellant’s comparables as well as for three of the board of review comparables are all superior to the subject in bathroom count suggesting downward adjustments for this difference. The comparables all have similar foundation types, air conditioning feature, and at least one fireplace when compared to the subject. Adjustments for differences in age when compared to the subject are also necessary. These eight comparables have improvement assessments ranging from \$56,152 to \$75,830 or from \$17.88 to \$21.80 per square foot of living area. The subject's improvement assessment of \$72,976 or \$21.55 per square foot of living area

falls within the range established by the comparables in this record and is identical to board of review comparable #1 with similar age, size and features to the subject.

Based on this record and after analyzing appropriate adjustments to account for differences between the comparables and 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

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: _____

August 19, 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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