



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

APPELLANT: Deming Zhou
DOCKET NO.: 22-24511.001-R-1
PARCEL NO.: 05-06-301-003-0000

The parties of record before the Property Tax Appeal Board are Deming Zhou, 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: \$36,416
IMPR.: \$137,583
TOTAL: \$173,999

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 2-story dwelling of stucco exterior construction with 4,774 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a partial basement with finished area,¹ central air conditioning, 2 fireplaces and a 2.5-car garage. The property has a 16,553 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that have the same assessment code as the subject, which are located in the

¹ The board of review disclosed the subject has a partial basement finished with a formal recreation room, which was unrefuted by the appellant.

subject's assessment neighborhood and within Glencoe or Winnetka, Illinois. The appellant did not disclose the comparables' "proximity to the subject" within the grid analysis. The comparables consist of class 2-08 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 4,001 to 4,854 square feet of living area. The dwellings are from 1 to 57 years old. The appellant reported the comparables have partial or full basements but did not disclose if the basements have finished area. Each comparable has central air conditioning, 1 to 3 fireplaces and either a 2-car, a 2.5-car or a 3-car garage. The comparables have improvement assessments ranging from \$64,624 to \$119,446 or from \$14.74 to \$26.75 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$111,330 or \$23.32 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 property of \$173,999. The subject property has an improvement assessment of \$137,583 or \$28.82 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the subject's same assessment neighborhood in Glencoe, Illinois and are approximately 1/4 of a mile from the subject property. | The comparables consist of class 2-08, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 4,663 or 4,814 square feet of living area. The comparables are 13 to 24 years old. Each comparable has a full basement with three having finished area, central air conditioning, 2 or 4 fireplaces and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$153,624 to \$271,592 or from \$32.95 to \$56.87 per square foot of living area. Based on this evidence, the board of review requested the assessment of the subject property be confirmed.

In rebuttal, counsel for the appellant pointed out the differences in the newer ages, construction types and/or neighborhood code of the board of review comparables to the subject property.

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 thirteen equity comparables for the Board's consideration. These comparables present varying degrees of similarity to the subject in property characteristics, including four of the comparables are located in a different city or assessment neighborhood than the subject, and twelve comparables have substantially newer aged dwellings than the subject dwelling. Furthermore, three of the board of review's comparables have basement finish, which is a feature of the subject, and the appellant did not disclose in the grid analysis the comparables' proximity to the subject or whether the dwellings have finished unfinished basement area which

are needed for the Board to conduct a meaningful comparative analysis to the subject property. Nevertheless, the Board gives less weight to the appellant's comparable #1 and the board of review comparable #3 which appear to be outliers with their lower and higher improvement assessments, respectively, in relation to the other comparables in the record. Additionally, the Board gives less weight to the 1-year-old age of appellant's comparable #4 and the location of appellant's comparables #2, #3 and #6 and board of review comparable #4 as these properties are located within a different city or assessment neighborhood than the subject property.

The Board gives more weight to the appellant's comparables #5, #7, #8 and #9 and board of review comparables #1 and #2 that are located within the same assessment neighborhood and city as the subject property. However, varying adjustments are needed for varying degrees of similarity in features to the subject including the dwelling's newer ages, smaller dwelling sizes, lack of basement finish, and/or other features. These six comparables have improvement assessments ranging from \$105,485 to \$209,155 or from \$24.74 to \$44.15 per square foot of living area. The subject's improvement assessment of \$137,583 or \$28.82 per square foot of living area falls within the range established by these comparables. Based on this record, 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.

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: _____

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: _____

September 16, 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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