



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

APPELLANT: Tammy Shang
DOCKET NO.: 22-24516.001-R-1
PARCEL NO.: 05-32-200-028-0000

The parties of record before the Property Tax Appeal Board are Tammy Shang, 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: \$12,687
IMPR.: \$66,311
TOTAL: \$78,998

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 two improvements situated on one parcel.¹ Improvement #1 is a class 2-04, 1.5-story dwelling of masonry exterior construction with 1,828 square feet of living area. The dwelling is approximately 95 years old. Features of the home include a full unfinished basement and a fireplace. The board of review described Improvement #2 as a 95 year old, class 2-02 dwelling with 939 square feet of living area. No additional details were provided by the parties. The parcel has a 7,250 square foot site and is located in Wilmette, New Trier Township, Cook County.

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" the subject is a “multi-improvement” property, consisting of a class 2-04 dwelling and a class 2-02 dwelling which was not disclosed or refuted by the appellant. For ease of reference, the Board has numbered the class 2-04 dwelling as Improvement #1 and the class 2-02 dwelling as Improvement #2.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The comparables consist of class 2-04 dwellings of masonry exterior construction ranging in size from 1,802 to 1,898 square feet of living area. The dwellings are 43 to 92 years old. The comparables have partial or full basements but no data was provided if the basements have finished area, if any. Eight comparables each have central air conditioning, six comparables have 1 or 2 fireplaces, and each comparable has either a 1-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$32,000 to \$41,275 or from \$17.40 to \$22.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$36,432.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,998. The board of review included a notation that "The subject is multi-improvement. The attorney provided an incorrect BAVPSF of \$36.28. No comparables were given for the 2nd imp..." The board of review disclosed Improvement #1 has an improvement assessment of \$42,808 or \$23.96 when using 1,828 square foot of living area and a combined total improvement assessment of \$66,311 for both dwellings. The appellant did not refute the evidence provided by the board of review.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables consist of class 2-04, 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,989 to 2,360 square feet of living area. The dwellings are 89 or 100 years old. The comparables have full basements, one of which has finished area. Each comparable has central air conditioning and 1 or 2 fireplaces. Two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$54,450 to \$73,450 or from \$26.54 to \$31.12 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.

Initially, the Board finds the board of review evidence disclosed there are two improvements, a class 2-04 and a class 2-02 dwellings, on the subject's parcel, which was not refuted by the appellant. However, the appellant did not disclose there are two improvements on the subject property but utilized the combined assessments of both improvements in an attempt to demonstrate a lack of uniformity for improvement #1. Therefore, the Board will only analyze

the one improvement, Improvement #1, being appealed by the appellant based on the assessment of \$42,808 disclosed by the board of review, which was not refuted by the appellant.

The parties submitted thirteen suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review comparables #1 and #2 due to considerable differences in their age, dwelling size and/or presence of a garage amenity, which is not a feature of the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4 which are overall more similar to the subject in location, design, age, dwelling size, and also lack a garage amenity, like the subject. These two comparables have improvement assessments of \$59,000 and \$59,650 or \$29.66 and \$29.33 per square foot of living area. Improvement #1 has an improvement assessment of \$42,808 or \$23.96 per square foot of living area which falls below the two best comparables in the record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, 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: 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

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