



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

APPELLANT: Kai Peng
DOCKET NO.: 22-34967.001-R-1
PARCEL NO.: 14-31-414-036-0000

The parties of record before the Property Tax Appeal Board are Kai Peng, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$21,000
IMPR.: \$116,500
TOTAL: \$137,500

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 dwelling of masonry exterior construction with 2,798 square feet of living area. The dwelling is 10 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a two-car garage. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The appellant disclosed that the subject is an owner-occupied dwelling.

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 six equity comparables. The comparables consist of two-story class 2-78 dwellings of masonry exterior construction ranging in size from 2,615 to 2,850 square feet of living area. The homes range in

age from 15 to 33 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement, and either a two-car or three-car garage. The comparables have improvement assessments ranging from \$95,003 to \$109,000 or from \$35.23 to \$38.25 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$101,787 or \$36.38 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 21-32769.001-R-1 where the Board issued a decision lowering the assessment of the subject property to \$137,500 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,500. The subject property has an improvement assessment of \$116,500 or \$41.64 per square foot of living area. The evidence provided by the board of review also disclosed that 2021 was the first year of the general assessment cycle and no equalization factor was applied in West Chicago Township in 2022.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within the same block as the subject. The comparables consist of two-story or three-story dwellings of masonry exterior construction ranging in size from 2,530 to 2,886 square feet of living area. The homes range in age from 4 to 14 years old. Each dwelling has central air conditioning, two or three fireplaces, a basement with finished area, and a two-car garage. The comparables have improvement assessments ranging from \$122,944 to \$171,000 or from \$43.94 to \$59.25 per square foot of living area. Three comparables sold from November 2021 to June 2022 for prices ranging from \$1,405,000 to \$2,294,190 or from \$502.14 to \$850.33 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that no weight should be given to the comparable sales information submitted by the board of review as the basis of the appeal is equity.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) no change in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket No. 21-32769.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$137,500. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and no equalization factor was applied in West Chicago Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2022 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$137,500 which is equivalent to the subject's 2022 assessment.

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: _____

May 20, 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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