



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

APPELLANT: Tao Duan
DOCKET NO.: 22-35220.001-R-1
PARCEL NO.: 13-25-425-012-0000

The parties of record before the Property Tax Appeal Board are Tao Duan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$15,750
IMPR.: \$65,635
TOTAL: \$81,385

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 3,150 square foot parcel of land improved with two improvements. Improvement #1 is a 131-year-old, two-story, two-unit, multi-family dwelling of masonry construction with 2,098 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. Improvement #2 is a 131-year-old, single-family, two-story residence of frame construction with 1,054 square feet of living area. The property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables for improvement #1

and four equity comparables for improvement #2. Based on this evidence the appellant is requesting an assessment for the subject of \$43,003¹.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,386. The subject property has a total improvement assessment of \$65,636 or \$31.29 per square foot of living area for both improvements combined. In support of its contention of the correct assessment the board of review submitted information on two equity comparables² for improvement #1; and no comparables for improvement #2.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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.

As a preliminary matter, this Board is required to look at the property as a whole, rather than employ a piecemeal approach to valuation. The value of one improvement is affected by other improvements on the same parcel. See National City Bank v. Property Tax Appeal Board, 331 Ill. App. 3d 1038, 1043 (3d Dist. 2002). An appeal to the Board includes both the land and improvements, and "together those assessed values constitute a single assessment of the property." Showplace Theater Co. v. Property Tax Appeal Board, 145 Ill. App. 3d 744, 776, (2nd Dist. 1986). Here, both parties have employed a piecemeal approach to valuation, so their evidence is given diminished weight by the Board.

¹ Appellant's requested assessment amount varies throughout the appeal paperwork. In Section 2c the TAV request is \$43,003. This amount is not corroborated by the equity grids in Section V. The equity analysis for improvement #1 relies on the total assessed valuation whereas the equity analysis for improvement #2 relies on a pro rata assessed valuation (\$81,386 - \$41,136 = \$40,250) that results in inaccurate improvement assessments per square foot. There is yet a third amount requested in the attached brief of \$75,840 that is not supported by the mathematical analysis provided (\$37,019 + \$43,003 = \$80,022).

² The board of review's comparables #2 and #3 were duplicative and therefore comparable #3 will not be given any weight by this Board.

With regard to improvement #1 the Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #4. These comparables had improvement assessments that ranged from \$12.31 to \$13.91 per square foot of living area. The subject's improvement assessment of \$15.43 per square foot of living area falls above the range established by the best comparables in this record. However, it is unclear if any of the comparable properties contain a second improvement on the same parcel that would effect its value.

With regard to improvement #2, the board of review failed to submit any comparables or other evidence indicating how a second improvement affected the subject property's value. The comparables submitted by the appellant are significantly dissimilar in aspects such as living area square footage, construction, lot size and/or amenities. As such, the Board finds that the appellant did not meet the burden of proving inequitable assessment by clear and convincing evidence. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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

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