FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tao Duan
DOCKET NO.: 22-35284.001-R-1
PARCEL NO.: 13-36-410-010-0000

The parties of record before the Property Tax Appeal Board are Tao Duan, the appellant(s), 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 ***A Reduction*** 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:	$14,175
IMPR.:	$35,011
TOTAL:	$49,186

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 Class 2-11 property under the Cook County Real Property Assessment Classification Ordinance and improvement #2 is a Class 2-02 property under the Cook County Real Property Assessment Classification Ordinance and improvement #2. Improvement #1 is 133-years old and contains 2,162 square feet of building area while improvement #2 is 133-years old and contains 567 square feet of building area. The property is located in Chicago, West Township, Cook County. This is not an owner-occupied residence.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four Class 2-11 comparables with varying degrees of similarity to the subject. These comparables were described as multi-family buildings with either two or three apartments. They were each 133 years old and ranged in size from 2,298 to 2,640 square feet of building area and in improvement assessment from $14.33 to $16.90 per square foot of building area. The appellant also submitted four Class 2-02 comparables with varying degrees of similarity to the subject. These comparables were described as one-story, single-family buildings. They ranged in age from 131 to 134 years old and in size from 780 to 880 square feet.

The subject property was assessed at $65,753 with a total improvement assessment of $51,578. The appellant submitted a brief correctly showing the improvement assessment per square foot for each of the two improvements. Improvement #1 has an improvement assessment per square foot of $16.57 and Improvement #2 has an improvement assessment per square foot of $27.78. The board of review submitted its "Board of Review Notes on Appeal" but did not biforate the improvement assessment per square foot and only provided one total improvement per square foot of $23.86. The Board agrees with the appellant's mythology of separating the two improvements per square foot.

In support of the current assessment, the board of review submitted data on four suggested comparables for only Improvement #1 and no comparables for Improvement #2. Improvement #1's comparables are described as Class 2-11 properties with two- or three-stories. They ranged in age from 23 to 126 years old; in size from 2,664 to 2,817 square feet of building area; and in improvement assessment from $18.32 to $20.68 per square foot of building area.

The appellant did not submit any rebuttal.

Prior to a hearing, the board of review and the appellant's attorney submitted a signed "waiver of hearing" and asked that the case be written on the evidence previously submitted.

Conclusion of Law

The taxpayer contends assessment inequity for improvement #1 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 best evidence of assessment equity for Improvement #1 to be the appellant comparables #1, #2, and #3. These comparables had improvement assessments ranging from $6.83 to $11.21 per square foot of building area. The remaining comparables were given less weight due to differences in size or characteristics. The subject's improvement #1 allocated assessment of $16.57 per square foot of building area is above the range of the best comparables in this record.

The Board finds the best evidence of assessment equity for Improvement #2 to be the appellant comparables #6, #7, and #9. These comparables had improvement assessments ranging from $22.51 to $24.70 per square foot of building area. The subject's Improvement #2 allocated assessment of $27.78 per square foot of building area is above the range of the best comparables in this record.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements is 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:

C E R T I F I C A T I O N

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: July 21, 2026

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tao Duan, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602