



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

APPELLANT: Elmira Tandjung
DOCKET NO.: 22-35607.001-R-1
PARCEL NO.: 02-22-222-010-0000

The parties of record before the Property Tax Appeal Board are Elmira Tandjung, the appellant(s), by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$9,997
IMPR.: \$19,092
TOTAL: \$29,089

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 7,632 square foot parcel of land improved with a 71-year-old, two-story, attached, masonry, single-family dwelling. The property is located in Palatine, Palatine Township, Cook County and is a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of its assessment inequity argument, appellant submitted information on four suggested equity comparables. They were each improved with a single-family dwelling of masonry construction. They ranged in size between 1,070 and 1,075 square feet of living area and in improvement assessment between \$13.02 and \$13.08 per square foot of living area. Appellant lists the subject as containing 1,463 square feet of living area. Appellant also included a copy of the board of review's written

decision letter reflecting a total final assessed valuation for the subject property of \$48,101. Based on this evidence, appellant requested a reduction in the subject's assessment to \$29,089.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed improvement assessment of \$38,104, or \$13.02 per square foot of living area, based on a total living area square footage of 2,926. In support of its contention of the correct assessment, the board of review contends the subject property consists of two units with 1,463 square feet in each unit for a total of 2,926 square foot of living area. To support this argument, the board of review submitted *Exhibit A*, a printout listing the subject's square footage as 1,463 square feet. In addition, the board of review argues the subject is not owner-occupied and submitted a property tax assessment detail report indicating no homeowner's exemption was taken. In addition, the board of review submitted copies of an online search of the taxpayer indicating the taxpayer of record resides in the Washington DC area. The board of review did not submit any comparable properties and contends in its Notes on Appeal that the appellant's comparables support the current valuation assessment.

Conclusion of Law

Appellant 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 appellant *did meet* this burden of proof and a reduction in the subject's assessment *is warranted*.

The Board finds the best evidence of assessment equity to be *appellant's comparables #1, #2, #3, and #4*. In the board of review's Exhibit A: Dwelling Characteristics, the living area square footage for the subject property is indicated as 1,463 and only one PIN is provided. The board of review did not submit any comparables or evidence to support its contention that the improvement assessment per square foot of living area should be based on a living area square footage for the subject property of 2,926. The best comparables had improvement assessments that ranged from \$13.02 to \$13.08 per square foot of living area. The subject property's improvement assessment of \$26.05 per square foot of living area falls above the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties or differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: _____

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:

March 17, 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

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