



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

APPELLANT: Shelly Ng
DOCKET NO.: 22-37359.001-R-1
PARCEL NO.: 12-36-318-041-0000

The parties of record before the Property Tax Appeal Board are Shelly Ng, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$7,813
IMPR.: \$25,872
TOTAL: \$33,685

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 2-story dwelling of frame and masonry construction with 1,608 square feet of living area that is approximately 81 years old. The dwelling features 2½ bathrooms, a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 6,250 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-05 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 5,541 to 7,049 square feet of land area. The sites are improved with 2-story, class 2-05 dwellings

¹ Two-or-more story residence, over 62 years of age and up to 2,200 square feet of living area.

of masonry or frame and masonry construction. The dwellings range in size from 1,441 to 2,130 square feet of living area and range in age from 76 to 82 years old. Each comparable features 1 or 2 bathrooms, a full unfinished basement, a fireplace, and a 2-car garage. The comparables sold from April to December 2019 for prices ranging from \$235,000 to \$359,900 or from \$163.08 to \$177.08 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds for each comparable sale and a brief requesting a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,685.² The subject's assessment reflects a market value of \$336,850 or \$209.48 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a grid analysis with information on three comparable sales located within the same subarea as the subject but different assessment neighborhood code than the subject property. The comparables have sites ranging in size from 3,750 to 5,625 square feet of land area that are improved with 2-story, class 2-05 dwellings of masonry or frame and masonry construction. The comparables range in size from 1,440 to 1,864 square feet of living area and range in age from 71 to 82 years old. Each comparable has 2½ baths and a full basement, two of which are finished with a recreation room. One comparable has central air conditioning, one comparable has a fireplace, and two comparables have a 2-car garage. The comparables sold from December 2021 to September 2022 for prices ranging from \$373,000 to \$420,000 or from \$225.32 to \$260.42 per square foot of living area, land included.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables as each sale occurred in 2019 which is less proximate in time to the January 1, 2022 assessment date at issue and not as likely to reflect the subject's market value as of the lien date than the remaining sales in the record. The Board also gave less weight to board of review comparable #3 due to its lack of a garage which is a feature of the subject property.

² Although the board of review Notes on Appeal depict the total assessment to be \$33,686, the copy of the final decision of the Cook County Board of Review submitted by the appellant disclosed the final assessment to be \$33,685.

On this record, the Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold more proximate in time to the lien date and are similar to the subject in age, design, bathroom count, dwelling size, and some features. However, each of these is located outside the subject's assessment neighborhood code, albeit within the same subarea as the subject property. Additionally, each dwelling has a finished basement and lacks central air conditioning, dissimilar to the subject's unfinished basement and a central air conditioning feature. These differences call for adjustments to the comparables in order to make them more equivalent to the subject. The best comparables in the record sold in June and September 2022 for prices of \$375,000 and \$420,000 or for \$225.32 and \$260.42 per square foot of living area, land included. The subject's assessment reflects a market value of \$336,850 or \$209.48 per square foot of living area, including land, which is below the two best comparable sales in the record both in terms of overall value and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject is not overvalued and, therefore, 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: _____

August 19, 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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