



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

APPELLANT: Paul Ngai
DOCKET NO.: 22-59061.001-R-1
PARCEL NO.: 14-20-311-026-0000

The parties of record before the Property Tax Appeal Board are Paul Ngai, the appellant, 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: \$45,000
IMPR.: \$91,100
TOTAL: \$136,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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-story mixed-use building of masonry exterior construction with 7,550 square feet of gross building area. The building is approximately 118 years old. Features of the building include a full basement, central air conditioning, and 6 full and 1 half bathrooms.¹ The property has a 3,000 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

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, including property

¹ The board of review disclosed the subject also has one half bathroom, which was not disclosed or refuted by the appellant.

information sheets,² on five comparables located within the same assessment neighborhood code as the subject. The comparables consist of class 2-12, 2-story or 3-story mixed-use buildings of frame or masonry exterior construction ranging in size from 7,155 to 7,589 square feet of gross building area. The buildings are from 101 to 133 years old. The comparables have full basements and 3 full and 1 or 2 half bathrooms. Three comparables each have central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments that range from \$72,985 to \$91,068 or from \$10.20 to \$12.00 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$83,729 or \$11.09 per square foot of gross building area.

The appellant indicated the subject has a total assessment of \$152,965 and an improvement assessment of \$107,965 or \$14.30 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of \$164,822. The board of review indicated the first year of the general assessment cycle for the subject property was 2024, indicating the board of review was reporting the subject's 2024 assessment on the "Board of Review Notes on Appeal." The board of review did not submit any equity comparables in support of the correct assessment for the subject property.

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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the five comparables provided by the appellant. Nevertheless, the Board finds the appellant's comparables are similar to the subject in location, age, size and foundation type. However, adjustments are still required to the comparables for varying degrees of similarity to the subject in features, such as the comparables' fewer bathroom counts, three comparables' lack of central air conditioning, a feature of the subject, and comparable #2's garage amenity, which is not a feature of the subject. The appellant's comparables have improvement assessments ranging from \$72,985 to \$91,068 or from \$10.20 to \$12.00 per square foot of building area. The subject's improvement assessment of \$107,965 or \$14.30 per square foot of building area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's assessment is justified.

² The Board utilized the property information sheets for some of the comparables' descriptive property characteristics due to internal inconsistencies with the appellant's grid analysis.

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: June 16, 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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