



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

APPELLANT: George Kasang
DOCKET NO.: 23-27220.001-R-1
PARCEL NO.: 16-06-220-016-0000

The parties of record before the Property Tax Appeal Board are George Kasang, the appellant(s); 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: \$14,366
IMPR.: \$57,260
TOTAL: \$71,626

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 2023 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 two-story single-family dwelling of masonry construction with 3,272 square feet of living area. The dwelling was approximately 94 years old. Features of the home include four bedrooms, two full bathrooms, a full finished basement, a fireplace, and a two-car garage. The property has a 9,420 square foot site located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition for appeal asserted assessment equity as the basis for appeal. In support of the appellant's position that the subject is improperly assessed he submitted information regarding three suggested equity comparable properties. The improvements ranged: in age between 95 and 97 years; in size between 2,933 and 3,394 square feet of living area; and in assessment from \$15.63 to \$18.35 per square foot of living area. Amenities include a full or partial basement. One comparable property had a fireplace and each comparable had either a 1.5-

car garage or a two-car garage. The comparable properties lot size ranged from 6,200 and 9,000 square feet. The suggested comparable properties were located between a 0.20 and 0.30-mile radius from the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,335. The subject property has an improvement assessment of \$63,970 or \$19.55 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information regarding four suggested equity comparable properties. They are improved with two-story single-family dwellings of either masonry construction or frame and masonry construction. The comparable properties are located either within a block or a ¼-mile from the subject. The improvements ranged; in age between 82 and 97 years; in size between 3,203 and 3,340 square feet of living area; in lot size between 6,110 and 9,420 square feet and in assessment from \$20.26 to \$22.35 per square foot of living area. Amenities include a full or partial basement, one comparable property had central air conditioning, and all the comparable properties had at least one fireplace and a two-car garage.

The appellant submitted rebuttal evidence regarding the board of review's four suggested comparable properties. Appellant noted the differences in the board of review's comparable properties when compared to the subject property. Appellant submitted an additional two comparable properties for the Boards consideration as part of rebuttal.

On June 5, 2025, the appellant appeared before the Property Tax Appeal Board for a hearing. During his testimony the appellant reaffirmed the information about the comparable properties submitted into evidence and rebuttal evidence he submitted to the Board. Appellant argued that the subject lacked modernization and had numerous other issues affecting the overall value of the subject, including structural issues, asbestos, mold and stains, that would support his contention that the subject is over assessed.

During testimony, the board of review's representative reaffirmed the information about its comparable properties in the documentary evidence that was submitted to the Board. The board objected to the submission of additional comparable properties by the appellant in rebuttal. Additionally, the board of review representative testified that the board of review's suggested comparable properties were very similar to the subject property in size, proximity and amenities.

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 comparable properties 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.

As a preliminary matter the Board sustained the board of review's objection to the two additional comparable properties submitted by the appellant in rebuttal. "Rebuttal evidence shall not consist

of new evidence such as an appraisal or newly discovered comparables. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.” 86 Ill.Admin.Code §1910.66(c). The Board finds that two comparable properties which the appellant submitted in rebuttal cannot be considered by the Board under this rule.

As to the appellant’s assessment inequity argument, appellant submitted three equity comparable properties. These suggested comparable properties were improved with two-story single-family dwellings of masonry construction and were similar to the subject in age, construction, living area square footage and amenities. They were located within a 0.20 and a 0.30-mile radius of the subject. The suggested comparable properties had improvement assessments that ranged between \$15.63 and \$18.35 per square foot of living area. No other information was provided by the appellant as to the condition of these comparable properties. The appellant further testified that the subject’s actual market value is lower than the assessed value due to its condition. The appellant testified to the subject’s “lack of modernization” and submitted 17 undated photographs to support this contention. Appellant provided specific descriptions with each photograph of issues he believes affect the overall assessed property value.

While the Board recognizes that the condition of the subject plays a significant role in determining its *market value* and therefore its property tax assessment, the basis of this appeal was assessment inequity. 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). While the Board finds the testimony as to the condition of the subject credible, it finds the evidence provided by the appellant to support its contention that condition has affected its market value insufficient to warrant consideration in its analysis of the assessment inequity basis of this appeal¹.

The Board finds the best evidence of assessment equity to be the appellant’s comparables #1 through #3. These comparables ranged in improvement assessment of \$15.63 to \$18.35 per square foot of living area. The subject’s improvement assessment of \$19.55 per square foot of living area falls above the range established by the best comparables in this record. These comparables were given more weight based on their size, amenities and/or location. 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 for 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 in equitably assessed and, therefore, a reduction in the subject’s assessment commensurate with the appellant’s request is justified.

¹ The Board notes that while the submitted photographs with descriptions provided visual proof of the extent and nature of the damage, without more (professional documentation such as contractor’s reports or repair estimates) it fails to clearly demonstrate how the damage impacts the subject’s market value. Additionally, the appellant leaves it to the Board to make findings as to whether the photographs depict cosmetic issues, routine maintenance issues or issues that would significantly affect the subject’s value. The Board will not do so even if the basis of this appeal was based on market value.

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: _____

September 16, 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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