FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Shin-Shen Yang
DOCKET NO.: 23-27303.001-R-1
PARCEL NO.: 09-35-407-001-0000

The parties of record before the Property Tax Appeal Board are Shin-Shen Yang, the appellant(s), by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$15,273
IMPR.:	$31,897
TOTAL:	$47,170

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 is a two-story, single-family residence of frame construction containing 1,620 square feet of living area. The dwelling is 96 years old and includes a partial unfinished basement, central air conditioning, two fireplaces, and a two-car garage. The site encompasses 8,984 square feet located in the City of Park Ridge, within Maine Township, Cook County. The property is classified as a Class 2-05 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted four equity comparables of varying degrees of similarity to support this claim. These comparables are located within the same neighborhood code and approximately 0.40 to 0.50 miles from the subject. Each is classified as Class 2-05 and consists of a two-story or greater single-family dwelling of frame or frame-and-masonry construction, containing between 1,624 and 1,876 square feet of living area. The comparables are between 95 and 107 years old. The appellant reports that each comparable has a full basement; however, no information was provided regarding basement finish. The improvement assessments for the comparables range from $17.86 to $18.93 per square foot. Based on this evidence, the appellant requests that the subject's total assessment be reduced to $44,870.

The Board of Review submitted its "Notes on Appeal," reporting a total assessment of $47,170 for the subject property, including an improvement assessment of $31,898, or $19.69 per square foot of living area. In support of the current assessment, the Board of Review provided four equity comparables with varying degrees of similarity to the subject. Each comparable is a two-story single-family dwelling of either frame, masonry, or frame-and-masonry construction located within approximately one block to one-quarter mile of the subject and within the same neighborhood code. The improvement assessments for these comparables range from $21.06 to $26.11 per square foot of living area.

The Board of Review asserts that these comparables demonstrate that the subject's current assessment is equitable and consistent with similarly situated properties and therefore requests confirmation of the existing assessment.

Conclusion of Law

The taxpayer contends that the subject property is inequitably assessed and advances this assertion as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant must establish inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence supporting such a claim must include assessment documentation for no fewer than three comparable properties that are similar, proximate to the subject, and free from significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

Upon review of the evidence, the Board finds that the appellant has not met the burden of proof. While the appellant's comparables share the same classification and some general residential characteristics, several are located significantly farther from the subject property, differ in age, and lack information regarding basement finish—an essential factor in an equity analysis. The comparables are also described as having two or more stories, but no additional detail is provided, further limiting their usefulness.

Additionally, the appellant did not submit property record cards for the comparables, as required by the residential appeal form. These documents would have supplied the missing information, including basement finish and other physical characteristics necessary for a reliable comparison. Although the comparables are not excluded entirely, they are given reduced weight in the Board's analysis.

The Board finds that the most persuasive evidence of assessment equity consists of Board of Review comparables #2 and #3, together with the appellant's comparables #1 and #3. These properties are in close proximity to the subject, share the same neighborhood code, and are similar in age, design, construction, and foundation type. Each includes a basement consistent with that of the subject property. The improvement assessments for these comparables range from $17.68 to $26.11 per square foot of living area. The subject's improvement assessment of $19.69 per square foot falls within this established range.

After evaluating all comparables submitted by both parties and assigning the greatest weight to those most proximate and most similar in physical characteristics and foundation type, the Board concludes that the subject's improvement assessment is adequately supported and falls within the range of equity for similarly situated properties. Accordingly, the subject's current assessment is confirmed.

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

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