



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

APPELLANT: Yijia Zhou
DOCKET NO.: 23-28057.001-R-1
PARCEL NO.: 09-12-300-003-0000

The parties of record before the Property Tax Appeal Board are Yijia Zhou, the appellant(s), by attorney Robert 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: \$10,500
IMPR.: \$26,500
TOTAL: \$37,000

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 one-story masonry single-family residence containing 1,450 square feet of living area. The dwelling is 65 years old and includes a full unfinished basement, two full bathrooms and one-half bathroom. The parcel is 10,000 square feet of land located in the Village of Glenview within Maine Township, Cook County. The property is classified as a Class 2-03 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be not owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted four comparable equity properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are located within Neighborhood Code 85 and are situated at distances ranging from 0.5 miles to 1.8 miles from the subject. Each is classified as Class 2-03 and is listed as a one-story masonry residence ranging in age from 43 to 67 years and containing

between 1,272 and 1,683 square feet of living area. Although each comparable contains a full basement, the appellant failed to list whether any of these full basements were finished or unfinished. The improvement assessments for these properties range from \$14.87 to \$17.76 per square foot of living area.

Based on this evidence, the appellant requests a reduction of the subject property's total assessment to 34,106, consisting of a land assessment of 10,500 and an improvement assessment of 23,606.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of 37,000 for the subject property, which includes an improvement assessment of 26,500, or \$18.28 per square foot of living area.

In support of the current assessment, the Board of Review provided four equity comparable properties with varying degrees of similarity to the subject. Each comparable is a one-story masonry dwelling of masonry construction and is located within Neighborhood Code 85 within a block as the subject property. The comparables are reported to have air conditioning in only three of the properties, while the remaining comparable contains no air conditioning. Garage improvements consist of either a one-and-one-half-car, a two-car, or a two-and-one-half-car garage. The basements are reported as full and unfinished for three of the comparables, while one comparable contains a full finished basement with a formal recreation room. The comparable properties range in age from 62 to 63 years and contain 1,215 to 1,400 square feet of living area. Improvement assessments for these properties range from \$19.86 to \$23.71 per square foot of living area.

The Board of Review contends that these comparable properties demonstrate that the subject's current assessment is both 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. Under 86 Ill. Admin. Code §1910.63(e), the appellant bears the burden of proving inequity by clear and convincing evidence, which must include assessment documentation for at least three comparable properties demonstrating similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

As a preliminary matter, the Board notes that the appellant listed basement finish information for all submitted comparables as "N/A". The PTAB comparable grid requires completion of all fields other than sale data and the submission of a property record card for each comparable, which the appellant did not provide. While the comparables are not excluded from consideration, the missing basement finish data and absence of property record cards prevent the Board from verifying key characteristics. This lack of verified information limits the Board's ability to assess

similarity or make necessary adjustments, thereby reducing the weight accorded to these comparables in evaluating the appellant's claim.

The record contains eight Class 2–03 equity comparables submitted by both parties. The Board assigns the greatest weight to properties most similar to the subject in location, age, size, and physical characteristics. The appellant's four comparables, although similar in class and general construction, three are situated more than one mile from the subject. This degree of separation diminishes their reliability for a uniformity analysis. Proximity is critical in equity review because assessment uniformity must be evaluated against properties subject to the same neighborhood conditions and block-level market influences. Moreover, although each appellant comparable includes a full basement, the appellant did not provide information regarding the finished condition of these basements. This omission is material, as basement finish affects the level of improvement assessment and is necessary to determine comparability.

Under the Property Tax Appeal Board's rules, the appellant bears the burden of proving inequity by clear and convincing evidence. See 86 Ill. Adm. Code 1910.63(e). Based on the record, the appellant failed to meet this burden. Because the appellant did not submit sufficient credible comparables to establish a reliable range for determining assessment equity, further analysis of the Board of Review's comparables is unnecessary. The appellant simply did not provide evidence adequate to support the finding of inequity.

Accordingly, the Board finds that the appellant has not demonstrated, by clear and convincing evidence, that the subject's improvement was inequitably assessed, and a reduction is not warranted. After reviewing the record in its entirety, the Board concludes that the subject improvement assessment is adequately supported.

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: _____

October 20, 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 9-215 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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