



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

APPELLANT: Di Xu
DOCKET NO.: 23-29526.001-R-1
PARCEL NO.: 10-13-224-036-0000

The parties of record before the Property Tax Appeal Board are Di Xu, 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: \$5,000
IMPR.: \$19,950
TOTAL: \$24,950

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 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 75-year-old, one and a half story townhouse of masonry construction with 1,290 square feet of living area. Features of the home include one bathroom, a full basement, a fireplace, and a detached one-car garage. The property has a 5,120 square foot site and is in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both equity and overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable properties. Three comparable properties sold between April 2020 and January 2021. The comparable properties ranged: in price between \$235,000 to \$249,500; in living area square footage between 1,140 to 1,318; and in sale price per square foot between \$182.09 to \$206.14, including land. Based on this evidence, appellant requested a reduction in the subject's total assessment to \$24,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,002. The subject's assessment reflects a market value of \$360,020 or \$279.09 in market value per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable properties, one of which was in the same neighborhood and within a quarter mile of the subject, and two that contained sales data.

This matter was set for hearing on June 11, 2025. At hearing, the appellant, Di Xu, testified that her recent sales data as well as equity comparables support a reduction. She stated that it was difficult to find similar properties nearby as her property is a townhome, but that her comparable properties #1 and #4 are identical properties and part of the six-unit townhouse complex where the subject is located. The appellant testified the other two sales comparable properties were within a reasonable distance and had similar characteristics to the subject. The appellant argued that the board of review's comparable properties were not accurate comparable properties; they were single family homes, larger in size, as the size as reported to the county was not the actual size of the subject, some were completely gutted and renovated, and thus in much better condition.

The board of review's representative, Shaina Howell, argued that the appellant's comparable #5 sold in 2023 for \$300,000 and that the other three sales comparables being from 2020 and 2022 put them on the edge of three-year time frame, thus the 2023 sale was the best evidence of market value.

In rebuttal the appellant argued that the most recent sale is not representative of market value as fair value for 2023 are sales from 2019 to 2020. The appellant opined that rising markets in recent sales do not lead to an apples-to-apples comparison and if a property is inaccurately assessed then this method creates a disadvantage on appeals pending in an increasing housing market.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 meet this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The best evidence of the subject's market value is appellant's comparable properties #1, #2 and #3. Like the subject property, these comparable properties are multi-story townhomes of masonry construction with similar living areas, lot sizes, and number of bathrooms. Moreover, comparable #1 is an identical property located adjacent to the subject. The board of review comparable properties are single family, but for one having the same classification, of different construction, vary in age, with some being shown to have been recently remodeled, larger in size, and of superior quality.

The Board concludes that these comparable properties sold between April 2020 and January 2021, for amounts ranging from \$182.09 to \$206.14 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$360,020, land included, or \$279.09 per square foot of living area, which is above the range established by the best comparable properties in the record. Accordingly, the Board determines that the appellant has established by a preponderance of the evidence that the subject property was overvalued, and a reduction based on market value is warranted. After this reduction is applied, the Board finds the subject is equitably assessed.

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: _____

December 23, 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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