FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Hsin Chien Chen
DOCKET NO.: 23-35193.001-R-1
PARCEL NO.: 28-35-106-003-0000

The parties of record before the Property Tax Appeal Board are Hsin Chien Chen, the appellant(s), by attorney George J. Relias, of Relias Law Group, 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:	$2,520
IMPR.:	$9,151
TOTAL:	$11,671

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 an approximately 46-year-old, one-story dwelling of frame construction with 1,083 square feet of living area. Features of the dwelling include a full basement and a one-car garage. The property has a 7,200 square foot site located in Country Club Hills, Bremen Township, Cook County. The property is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The appellant disclosed that the subject was not owner-occupied during the lien year.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was sold on December 1, 2020 for a price of $115,000. The appellant submitted into evidence copies of the closing disclosure. Section IV Recent Sale Data of the appeal form confirmed: the sale date and price; the transfer was not between family or related corporations and was sold by owner; the subject was advertised for sale but the period and manner was not disclosed; and the subject was not sold due to a foreclosure action. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect 10% of the purchase price.

In support of the lack of equity argument, the appellant submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame construction dwellings. They are 52 years in age; range in size from 1,047 to 1,084 square feet of living area; and an improvement assessment of $8.25 to $8.65 per square foot of living area. The properties have one-car garages. The properties are located within a .5-mile radius of the subject property. The appellant requested the subject's total assessment be reduced to $11,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $13,000. The subject property has an improvement assessment of $10,480 or $9.68 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame construction, one-story dwellings. They range in age from 45 to 47 years; in size from 1,054 to 1,344 square feet of living area; and an improvement assessment ranging from $10.03 to $12.79 per square foot of living area. These properties have a slab foundation or partial basements and one- or two-car garages. The properties are located on the same block as the subject property. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant pointed out characteristic differences of the board of review's suggested comparables to the subject. The appellant reaffirmed its position that the 2023 assessed value for the subject property is excessive and that the total assessment should be reduced.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction for this basis is not warranted.

The Board gives little weight to the subject's sale due to lack of information regarding the arm's length nature of the sale. The appellant's pleadings state that the subject was advertised for sale by the owner and that realtors were not involved in the transaction per the pleadings and the settlement statement. No further evidence was submitted to explain and/or describe what was involved in for sale by owner and how long it was advertised and in what manner. The Board finds that the evidence does not provide enough documentation that the subject was advertised for sale on the open market which is an important element of determining whether an arm's length transaction occurred. Therefore, the Board finds the subject's assessment is not reflective of market value and reduction in the subject's assessment under this basis is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity is the appellant's suggested comparables #1, #2, #3 and #4. The dwellings on these comparables are similar to the subject dwelling in age, construction, location, amenities and living area size. For the comparables not considered the best evidence, the board of review's suggested comparables do not have the same basement area as the subject.

The comparables had improvement assessments that ranged from $8.25 to $8.65 per square foot of living area. The subject's improvement assessment of $9.68 per square foot of living area falls above the range established by the best comparables in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment on this basis is justified.

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 <u>PETITION AND EVIDENCE</u> 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Hsin Chien Chen, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602