



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

APPELLANT: Jian Wei
DOCKET NO.: 23-35805.001-R-1
PARCEL NO.: 32-25-208-002-0000

The parties of record before the Property Tax Appeal Board are Jian Wei, the appellant, 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: \$2,675
IMPR.: \$4,433
TOTAL: \$7,108

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 improved with a one-story, single-family dwelling of frame construction with a two-car garage and 1,318 square feet of living area located in Sauk Village, Bloom Township, Cook County. The dwelling is 64 years old. Features include a slab foundation, a two-car garage, and two full bathrooms. The subject is located on a 7,700 square foot site. It is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$30,000, land included, as of January 1, 2023. The appraiser relied on the sales comparison approach and used data from sales of three suggested comparable properties. The sales took place between February 17, 2023, and May 2, 2023, for amounts ranging from \$27,000 to \$60,000 or from \$21.34 to \$48.00 per square foot of living area, land included in the sales prices. The appraiser

adjusted the sales prices to account for differences between the subject and the comparables. Photographs of the subject dwelling's interior and exterior were included with the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment was \$7,108. The subject's assessment reflects a market value of \$71,080, or \$54.48 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted a grid sheet with information about sales of four suggested comparable properties. Those properties were sold between March 21, 2022, and August 7, 2023, for amounts ranging from \$81,257 to \$130,000, or between \$79.66 and \$123.81 per square foot of living area, land included in the sales prices.

This matter was set for hearing before an Administrative Law Judge on October 22, 2025. At the hearing, Mr. Wei testified that he believed that the county had overvalued his property. He stated that the home on the property was in terrible condition, as it had no plumbing and no fixtures, the roof was leaky, and a bedroom had a boarded-up window. The photographs of the home that were included in the appraisal were taken in December 2023, but they reflected the condition of the property as of January 1, 2023, the applicable valuation date. Mr. Wei further stated that the board of review's suggested comparables were in the same neighborhood as the subject, but they were in a livable condition, while the subject home was not. Mr. Wei received an offer of \$30,000 for the subject property from a rehab investor. He had owned the subject property since 2013, and he stated that the subject dwelling it had been in the same condition since 2015 or 2016.

John O' Connor, who performed the appraisal submitted by the appellant, also testified at the hearing. Mr. O'Connor valued the property at \$30,000 in the appraisal. He testified that the subject home was not habitable, and it could not be rented. The first comparable property that he used in his appraisal sold for \$60,000. That property had a tenant, indicating that it was habitable. The subject home needs a lot of work before someone would be able to live there. O'Connor's appraisal stated that the subject has 1,318 square feet of living area, while the board of review's grid sheet said that it has 1,050 square feet of living area. When Mr. O'Connor was asked about this discrepancy, Mr. Wei interrupted and stated that the previous owner had turned a portion of the garage into an additional room that was not included in the county's records. Mr. O'Connor stated that this room was about 300 square feet in area, and he had counted it in calculating the subject's living area square footage.

Mr. O'Connor further testified that the appraisal's second comparable had a home that had been damaged in a fire, and it needed a total rehabilitation like the subject. He did not remember if that was the case with the appraisal's third comparable. The sales of the second and third comparables were cash sales, but Mr. O'Connor stated that was common when rehabbers purchased property. He stated that only a rehabber would buy the subject in its current condition.

When asked about the high gross adjustment percentages for each of the appraisal's three comparables, Mr. O'Connor stated that, because of the low sales prices, the adjustments he made to the sales prices had a greater impact on the gross adjustment percentages. He stated that there was no professional standard proscribing use of a comparable for having a gross adjustment

percentage over a specific amount, although an appraiser doing an appraisal for Fannie Mae had to explain if a comparable had a gross adjustment percentage of 25% or more.

The board of review stood on the documentary evidence it had previously submitted to this Board.

Conclusion of Law

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the value of the property must be proved 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, there are several disagreements between the appellant and the board of review about the subject dwelling's characteristics. The appellant's appraisal says that the subject dwelling has a two-car garage, two full bathrooms, six total rooms, and 1,318 square feet of living area. The board of review's grid sheet says that the subject dwelling has a one-car garage, one full bathroom, five total rooms and 1,050 square feet of living area.

This Board resolves each of these disputes in favor of the appellant's assertions. The testimony of Mr. Wei and Mr. O'Connor indicates that the square footage discrepancy is explained by the room added by the prior owner from the garage space. This also explains the discrepancy in total rooms. The photographs from the appraisal support the assertions that the subject dwelling has a two-car garage and two bathrooms.

This Board gives little weight to the appraisal submitted by the appellant in part because of the high gross adjustment percentages of all the comparable properties upon which the appraiser relied. A gross adjustment percentage is calculated by first determining the sum of the absolute values of all adjustments made by the appraiser to account for differences between the subject and the comparable. The total is then divided by the sale price of the comparable to determine the gross adjustment percentage for the comparable. A net adjustment percentage is calculated in the same manner except that an upward adjustment is treated as a positive number and a downward adjustment is treated as a negative number.¹

The gross adjustment percentages for the appraisals three comparables are 55.0%, 66.7%, and 76.7%. Although the appraiser explained that that the low sales prices of these comparables magnified the gross adjustment percentages, those percentages are so high in this case as to

¹ For example, if the appraiser makes an upward adjustment of \$20,000 and a downward adjustment of \$10,000, the gross adjustment amount is \$30,000, and the net adjustment amount is \$10,000. Assuming the comparable was recently sold for \$200,000, the gross adjustment percentage would be 15% and the net adjustment percentage would be 5%.

indicate that the comparables are not similar enough to the subject to be of use in determining the subject's market value.

Furthermore, the appraisal's comparables have other flaws. Comparable two is over a mile from the subject. Comparables two and three were cash sales, but no adjustment was made to compensate for that. And, in addition to its high gross adjustment percentage, comparable one has a high net adjustment percentage of 38.3%.

The board of review's evidence is also flawed. The primary flaw is describing the subject dwelling's condition as deluxe when the appellant's evidence shows otherwise. And, as mentioned above, the information on appellant's grid sheet about the subject dwelling's living area space, number of bathrooms, and garage size is also wrong. It cannot be determined whether these errors resulted in an overassessment because the board of review understated the subject dwelling's number of bathrooms, total rooms, garage size, and living area size while overstating its condition. Thus, the board of review's evidence is also entitled to little weight.

As noted above, however, the appellant has the burden of proving overvaluation by a preponderance of the evidence. The appellant has failed to satisfy this burden in light of the deficiencies in his evidence. Accordingly, the appellant has failed to show overvaluation by a preponderance of the evidence, and no reduction in the subject's assessment is warranted.

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:

March 17, 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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