



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

APPELLANT: Xi Li
DOCKET NO.: 23-40288.001-R-1
PARCEL NO.: 17-28-426-019-0000

The parties of record before the Property Tax Appeal Board are Xi Li, 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 **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: \$13,750
IMPR.: \$40,389
TOTAL: \$54,139

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 a three-story dwelling of frame and masonry construction, approximately 133 years-old with 4,533 square feet of living area on a 3,125 square foot site in South Chicago Township, Chicago, Cook County. The subject is classified as 2-11 under the Cook County Real Property Assessment Classification Ordinance. Features of the building include five apartments, five full bathrooms and a slab foundation.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant as comparables are class 2-11 structures of masonry construction containing from two to six apartment units, ranging in age from 132 to 139 years-old and ranging in size from 4,224 to 4,950 square feet of living area. Three of the comparables have full basements and one is on a slab foundation. All have six

full bathrooms. The comparables range is distance to the subject property from 0.3 miles to 0.7 miles. Based on this evidence, the appellant is requesting an assessment amount of \$54,139.

The board of review did not disclose the total assessment or improvement assessment of the subject property. The appellant submitted the board of review 2023 assessed valuation decision dated 4/9/2024 which states that the total assessed value of the subject property is \$85,000. The appellant, in his Residential Appeal, indicates that the land assessment is \$13,750 and the improved assessment is \$71,250. These numbers correspond with the total assessment stated in the board of review decision letter.

The board of review submitted information on three equity comparables. The comparables are two-story masonry structures ranging in age from 37 to 133 years-old. Two of the comparables have two full bathrooms and one has four full bathrooms. One of the comparables has a two-car garage. The record is silent as to the improvement size of the comparables, the proximity of the comparables to the subject property and whether the comparables have basements.

Conclusion of Law

The taxpayer asserts 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 the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). 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 that the improved assessed value of the subject property is \$71,250 or \$15.72 per square foot. The Board finds the best evidence of assessment equity to be the appellant's comparables. These properties are similar to the subject in terms of living area, age, construction and proximity. In contrast, the board of review provides no information about its comparables as to living area size, the existence of basements or proximity to the subject property. The Board finds that these comparables are afforded less weight based on these factors. The best evidence comparables have improved assessed values ranging from \$8.30 to \$9.33 per square foot. The subject property's improvement assessment of \$15.72 per square foot is above the range established by the best comparables in the record. Based on this record 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 *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: _____

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:

May 19, 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

AGENCY

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

APPELLANT

Xi Li, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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