



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

APPELLANT: Sean Lee
DOCKET NO.: 23-45505.001-R-1
PARCEL NO.: 20-14-317-034-0000

The parties of record before the Property Tax Appeal Board are Sean Lee, 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 **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: \$5,595
IMPR.: \$69,305
TOTAL: \$74,900

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 two-story¹ dwelling of masonry construction with 2,000² square feet of living area. The dwelling is approximately one year old. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has a 4,476 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Appellant contends that the subject property is a two-story dwelling, and the board of review does not refute this assertion in submitted evidence.

² The parties differ regarding the subject property's improvement size, appellant claiming 2,000 square feet of living area while the board of review contends 2,088 square feet of living area. This small difference did not affect the Board's analysis of this appeal.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the argument of overvaluation the appellant included in Section V of his appeal form sales of four comparable properties. The sales took place between 2/14/2019 and 4/28/2023 with sales prices between \$635,000 and \$800,000 or between \$317.50 and \$400.00 per square foot of living area, land include in the sale price.

The appellant disclosed that the subject property sold on 12/23/2021 for \$749,900 or \$374.95 per square foot of living area, land included in the sale price, based on the unrefuted improvement square footage submitted by the appellant.

The board of review submitted its "Board of Review Note on Appeal" disclosing the total assessment for the subject of \$74,900. The subject's assessment reflects a market value of \$749,900 or \$374.95 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 the argument of assessment equity the appellant submitted information on four class 2-78 equity comparable properties with varying degrees of similarities to the subject which are located within a 1,500-foot radius of the subject. The improvements ranged: in age from 6 to 7 years; in size all were 2,000 square feet of living area; and in improvement assessment from \$21.29 to \$23.00 per square foot of living area. Based on this evidence, of comparable sales and assessment equity, the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,900. The subject property has an improvement assessment of \$69,305. In support of its contention of the correct assessment the board of review submitted information on three class 2-78 equity comparable properties with varying degrees of similarities to the subject which are located on the same block as the subject. The improvements are all one-year-old, all have 2,088 square feet of living area, and in improvement assessment range from \$33.19 to \$34.72 per square foot of living area. Based on this evidence the board of review requested confirmation if the subject's assessment.

Conclusion 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 not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

In support of the market value argument the appellant provided four comparable sales. Appellant disclosed that two of the suggested comparable sales occurred in 2019. The Board finds that the 2019 sales of the two comparable sales properties submitted by the appellant that sold in 2019 were given no weight because their sales occurred too remote in time from the

January 1, 2023, assessment date of this subject to be determinative of market value. This left two other comparable sales submitted by the appellant. Ultimately, these two sales of comparable properties are insufficient, even if given full weight, to be determinative of market value of the subject for the lien year in question.³ Additionally, the two-remaining suggested comparables sold in March of 2022 and April of 2023 for amounts ranging from \$379.50 and \$400.00 per square foot of living area, land included in the sale price. The subject's property assessment reflects a market value of 749,900 or \$374.95 per square foot of living area, including land, which is BELOW the range established by those two submitted comparable properties.

While the board of review failed to submit supporting evidence, the appellant ultimately had the burden of showing overvaluation in the assessment process by a preponderance of the evidence. For the reasons stated above, the appellant failed to satisfy this burden and a reduction in the subject's assessment on this basis is not warranted.

Further, the taxpayer contends assessment inequity as the basis of the appeal. 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). 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to assessment equity, the parties submitted seven equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3 and board of review's comparables #1, #2, and #3. The appellants comparables #1, #2, and #3 were similar to the subject in age, size, central air conditioning, no fireplaces, and two-car garage. The board of review's comparables #1, #2, and #3 were similar to the subject in age, size, full basement, central air conditioning, no fireplaces and two-car garage. These comparable properties were similar to the subject and had improvement assessments that ranged from \$21.29 to \$34.72 per square foot of living area. The subject's improvement assessment of \$33.19 per square foot of living area falls within the range established by the best comparable properties in this record. Based on this record the Board finds the appellant did not 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 not justified.

³ Section V of the Residential Appeal form indicates that at least three recent comparable sales should be provided for appeals based on comparable sales.

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: _____

November 25, 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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