



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

APPELLANT: Grace Liao  
DOCKET NO.: 23-56222.001-R-1  
PARCEL NO.: 14-20-102-005-0000

The parties of record before the Property Tax Appeal Board are Grace Liao, the appellant, by Anthony Lewis, attorney-at-law of the Law Offices of Gary H. Smith 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:** \$54,000  
**IMPR.:** \$6,000  
**TOTAL:** \$60,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two single-family dwellings with 1,478 and 1,500 square feet of living area and are 125 and 129 years old, respectively. The property has a 3,600 square foot site located in Chicago, Lake View Township, Cook County. The property is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's counsel contends the appellant is the owner and taxpayer of the subject property. Counsel asserted that the appellant occupied the subject property as her principal residence in 2023 and the property has not sold during the general assessment period. Counsel further explained that the appellant did not apply for a homeowner exemption for the 2023 tax year and

did not receive a homeowner exemption for any other property in 2023. The appellant argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the 2021 tax year under Docket Number 21-37675.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$60,000 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2021 and 2023 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,285. The board of review indicated that 2021 was the first year of the general assessment cycle and did not disclose that a township equalization factor was applied by Cook County assessment officials in 2023.

The board of review requested the appeal be dismissed arguing the subject is not owner occupied and thus the appeal is not a "roll-over." The board of review argued there was no evidence or basis of appeal provided for the board of review to respond to, which is a Property Tax Appeal Board requirement for a direct appeal. The board of review did submit a printout for the subject parcel number that identified the taxpayer as Irving Partners LLC.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2023 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is improved with two dwellings one of which is an owner-occupied home and that 2021 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision

of the Property Tax Appeal Board has been reversed or modified upon review. The record did not disclose that a township equalization factor was applied in 2023.

The board of review requested the appeal be dismissed; however, the Board finds the appeal was timely filed from a decision of the Property Tax Appeal Board giving the Board jurisdiction over the matter. Additionally, the appellant explained that the property is owner occupied even though the homeowner's exemption had not been applied for or received by the appellant for the 2023 tax year. The board of review did not provide any substantive evidence or argument to refute the appellant's assertion regarding the owner occupied nature of the property.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2021 tax year's decision.<sup>1</sup>

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<sup>1</sup> The Property Tax Appeal Board takes notice the subject property was also the subject matter of an appeal for the 2022 tax year under Docket No. 22-58959.001-R-1 in which the Board issued a decision reducing the subject's total assessment to \$60,000 based on the "roll-over" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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

AGENCY

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

APPELLANT

Grace Liao, by attorney:  
Anthony Lewis  
Law Offices of Gary H. Smith  
640 N. La Salle Drive  
Suite 495  
Chicago, IL 60654

COUNTY

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