



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

APPELLANT: Qunying Tan
DOCKET NO.: 23-56546.001-R-1
PARCEL NO.: 17-28-233-029-0000

The parties of record before the Property Tax Appeal Board are Qunying Tan, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, 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 **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: \$13,640
IMPR.: \$57,360
TOTAL: \$71,000

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 3-story multi-family building¹ of masonry exterior construction with 4,422 square feet of gross building area. The building is approximately 123 years old. Features of the building include a full unfinished basement and 4 bathrooms. The property has a 3,100 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

¹ The Board finds the subject is a 3-story building according to Section III of the appellant's appeal petition and the board of review's grid analysis.

comparables, including property characteristics printouts,² that are located within the same assessment neighborhood as the subject property. The appellant's grid analysis reported the proximity of the comparables as "unknown" to the subject property. The comparables are improved with 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 4,356 to 4,791 square feet of gross building area and are from 120 to 130 years old. Four comparables each have a full basement with three of which have finished area, and one comparable has a slab foundation. Each comparable has from 3 to 6 bathrooms, and four comparables each have a 2-car garage. The comparables have improvement assessments that range from \$31,350 to \$33,811 or from \$6.88 to \$7.28 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$31,838 or \$7.20 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,000. The subject property has an improvement assessment of \$57,360 or \$12.97 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located within the subject's assessment neighborhood and approximately ¼ of a mile from the subject property. The comparables are improved with 3-story multi-family buildings of masonry exterior construction ranging in size from 4,488 to 4,707 square feet of gross building area. The comparables are 131 or 133 years old. Each comparable has a full unfinished basement and 3 or 4 bathrooms. One comparable has a 2-car garage. The comparables have improvement assessments that range from \$59,646 to \$80,000 or from \$13.29 to \$17.00 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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.

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #3 which lacks a basement foundation, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #4 and #5 and the board of review's comparables. These comparables are relatively similar to

² The appellant's evidence is internally inconsistent regarding the descriptive property characteristics for the comparables. The Board finds the best descriptive property characteristics for the appellant's comparables was found in the supplemental printouts from the Cook County Assessor's Office provided by the appellant.

the subject building size, age, foundation type and some features. These seven comparables have improvement assessments that range from \$31,800 to \$80,000 or from \$6.88 to \$17.00 per square foot of gross building area. The subject's improvement assessment of \$57,360 or \$12.97 per square foot of gross building area falls within the range established by the most similar comparables in the record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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

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