FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Yu Du
DOCKET NO.: 24-29066.001-R-1
PARCEL NO.: 17-05-315-027-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Yu Du, the appellant, by attorney Kyle Gordon Kamego, 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, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$22,708
IMPR.:	$73,292
TOTAL:	$96,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 3,678 square feet, three-story building of masonry construction perched on a 3,048 square feet lot in Chicago, West Chicago Township, Cook County. The 26-year-old, class 2-11 property per the Cook County Real Property Assessment Classification Ordinance included three bathrooms, a full basement, no air conditioning, and no garage.

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessment should be reduced to $18.49 per improvement square foot. To show that the subject assessment is not uniform, the appellant proposed three class 2-11 properties within one mile of the subject as equity comparables. These suggested comparators had at least three bathrooms, no garage, no air conditioning, and a full basement. The appellant's selections ranged between 18 and 29 years in building age; 3,510 and 3,718 in living square footage; and $16.83 and $19.77 per improvement square foot in assessment. The appellant elected to forego to a hearing on the petition.

The board of review responded that the subject improvement was fairly assessed at $73,292, or $19.93 per living square foot in its "Notes on Appeal." In defense of the $96,000 total subject assessment, the county board of review offered information about four masonry properties within a quarter mile of the subject as assessment benchmarks. The board of review's preferred comparables all featured at least three bathrooms, air conditioning in properties #1 and #4, and a full basement. These improvements were 27 to 33 years old; 3,477 to 4,446 square feet in area; and $19.97 to $23.35 per living square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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 mandate absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, appellants must prove assessment inequity 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

In this record, only appellant comparable #1 was sufficiently similar to the subject to serve as an assessment benchmark. Of the board of review's submissions, comparable #4 was most similar in size but was superior to the subject given its air conditioning inclusion and extra half bathrooms. Meanwhile, both appellant comparables #2 and #3 were too far from the subject to serve as comparators, leaving only appellant comparable #1, which featured slightly less living area than the subject but two extra half bathrooms, as a suitable comparator. Because one property with a lower assessment rate does not constitute clear and convincing evidence of assessment inequity, PTAB finds the appellant did not produce the requisite evidence to justify a reduction in the subject assessment.

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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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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