FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Donna Leung
DOCKET NO.: 24-29074.001-R-1
PARCEL NO.: 17-17-420-029-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Donna Leung, the appellant, by attorney Kelly J. Keeling, of KBC Law Group in Chicago; 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:	$13,440
IMPR.:	$93,560
TOTAL:	$107,000

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 two improvements that combine for a total of 4,082 living square feet perched on a 2,400 square feet lot in Chicago, West Chicago Township, Cook County. The 134-year-old, class 2-11 property per the Cook County Real Property Assessment Classification Ordinance included four bathrooms, a partial basement, no air conditioning, and no garage. The appellant elected to forego a hearing on the petition.

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessments should be reduced to $10.76 and $13.85 per living square foot for each respective improvement. To show that the subject assessment is not uniform, the appellant proposed eight class 2-11 properties within 2.58 miles of the subject as equity comparables. These suggested comparators had two to six bathrooms; no garage to a two-car garage; air conditioning in properties #1, #2, and #8; and a full or partial basement. The appellant's selections further ranged between 126 and 156

years in building age; 2,436 and 5,051 in living square footage; and $10.76 and $17.24 per improvement square foot in assessment. The appellant attached a supplement allocating the comparables to each improvement, but did not supply the same details in the comparables grid of the appeal form as in the attachment.

The board of review responded that the subject improvements were fairly assessed at a combined $93,560, or $22.92 per living square foot in its "Notes on Appeal." In defense of the $107,000 total subject assessment, the county board of review offered information about four masonry properties in the subject's subarea as assessment benchmarks. The board of review's preferred comparables all featured two or three bathrooms, no air conditioning, and a full basement. These improvements were 136 to 146 years old; 1,330 to 2,156 square feet in area; and $24.17 to $28.99 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, the appellant supplied specific information regarding each subject improvement in an appended supplement—but not in the comparables grid as required by PTAB rule. Because the appellant did not clearly delineate or describe how the comparables in evidence demonstrated subject assessment inequity in either the prescribed appeal form or the supplemental attachment (which appeared, for instance, to claim that a 5,051 square feet improvement was similar to a 2,912 square feet improvement) in addition to asserting that properties over one mile away can be considered comparable for property tax assessment purposes, PTAB finds the appellant's poor evidence failed to approach the high clear and convincing standard of proof necessary for a subject assessment reduction. PTAB accordingly deems the board of review's 2024 final assessment determination correct.

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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