FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pei-Yuan Tsou
DOCKET NO.: 24-29080.001-R-1
PARCEL NO.: 17-06-211-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Pei-Yuan Tsou, 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:	$20,880
IMPR.:	$72,120
TOTAL:	$93,000

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) contesting 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

A 2,336 square feet, two-story masonry structure on a 2,400 square feet lot in Chicago, West Chicago Township, Cook County constitutes the subject property. The 131-year-old, class 2-06 residence per the Cook County Real Property Assessment Classification Ordinance included 2.5 bathrooms, no air conditioning, and a full basement. The appellant elected to forego a hearing.

The appellant contends assessment inequity as the basis of the petition, arguing that the subject assessment must be lowered to $27.11 per improvement square foot to be equitable. To show subject assessment nonuniformity, the appellant presented information on four class 2-06 properties within one mile of the subject property. These suggested comparables each included no garage to a two-car garage, no air conditioning, and two to three bathrooms. The appellant's selections spanned 121 to 145 years in building age; 2,400 to 3,002 square feet in improvement area; and $24.56 to $28.56 per living square foot in improvement assessment.

The county board of review maintained in its "Notes on Appeal" that the subject improvement was fairly assessed at $72,120, or $30.87 per living square foot. In defense of the $93,000 total subject assessment, the board of review introduced into evidence four masonry buildings in the subject's subarea as equity comparables. The county board of review's selections featured a full basement, two to 3.5 bathrooms, air conditioning, and no garage to a two-car garage. These improvements were 123 to 136 years old; 2,280 to 2,696 square feet in area; and $32.05 to $38.62 per living square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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 the inequity of the assessments 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 demonstrably similar properties with compelling proximity to, and 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 fell short of satisfying this burden of proof.

Of the parties' submissions, board of review comparable #1 and appellant comparables #2 and #3 best represented the subject and therefore provide the best evidence of assessment equity in this record. Board of review comparable #1 compensated for its relatively small improvement with air conditioning and more bathrooms. Meanwhile, despite their distance from the subject, appellant comparables #2 and #3 mapped the subject's bathroom count and lack of air conditioning, and each comparator compensated for their inferior basements with extra living square feet. Given this evidence, the subject improvement would be equitably assessed between $27.46 and $36.67 per living square foot. Because the subject's $30.87 per improvement square foot assessment falls within this range, PTAB concludes the appellant failed to show by clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof is merited.

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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