



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

APPELLANT: Fung Moy
DOCKET NO.: 24-52904.001-R-1
PARCEL NO.: 17-28-436-020-0000

The parties of record before the Property Tax Appeal Board are Fung Moy, the appellant, by attorney Michael R. O'Malley, 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 **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: \$36,243
IMPR.: \$83,708
TOTAL: \$119,951

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 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-story mixed-use building of masonry exterior construction with 12,929 square feet of building area. The building is approximately 122 years old. Features of the building include a basement, 5½ bathrooms,¹ and central air conditioning. The property has a 6,650 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-12 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 building has 5½ bathrooms according to Section III of the appellant's appeal petition and the board of review's grid analysis, which was unrefuted by the appellant.

comparables located within the same assessment neighborhood as the subject property.² The comparables are improved with 2-story or 3-story class 2-12 buildings of masonry or frame and masonry exterior construction ranging in size from 7,864 to 13,963 square feet of building area. The buildings are 52 to 116 years old. The comparables have full basements and from 3 to 8 full and 1 or 2 additional half bathrooms. Two comparables each have central air conditioning, and one comparable has a 3.5-car garage. The comparables have improvement assessments ranging from \$41,616 to \$85,000 or from \$5.02 to \$6.39 per square foot of building area. Based on this evidence, the appellant requested the subject's total improvement assessment be reduced to \$83,708 or \$6.47 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,001. The subject property has an improvement assessment of \$116,758 or \$9.03 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with 2-story or 3-story class 2-12 buildings of masonry exterior construction ranging in size from 6,750 to 8,280 square feet of building area. The buildings are 36 to 117 years old. The comparables have full basements, either 4 or 6 full bathrooms, two of which have 2 additional half bathrooms, and central air conditioning. The comparables have improvement assessments ranging from \$109,228 to \$113,969 or from \$13.34 to \$16.18 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4 along with board of review's comparables which differ from the subject in building size and/or age, and the other properties in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are more similar to the subject in age, building size, and some features. These two comparables have improvement assessments of \$67,589 and \$71,872 or \$5.52 and \$6.39 per square foot of building area, respectively. The subject's improvement assessment of \$116,758 or \$9.03 per square foot of building area falls above the two best comparables in this record. After considering the appropriate adjustments to the two best comparables for differences from the

² Some of the descriptive information regarding the comparables was drawn from the property characteristics printouts provided by the appellant.

subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment, commensurate with the appellant's request, is justified.

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: _____

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

AGENCY

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