



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

APPELLANT: Yaobing Deng  
DOCKET NO.: 05-25789.001-R-1  
PARCEL NO.: 32-07-405-037-0000

The parties of record before the Property Tax Appeal Board are Yaobing Deng, the appellant(s), by attorney Howard W. Melton, of Howard W. Melton and Associates of Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 9,110  
**IMPR.:** \$ 87,733  
**TOTAL:** \$ 96,843

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a ten-year old, two-story style dwelling of masonry construction containing a partial, unfinished basement, four and one-half baths, central air conditioning, a fireplace and a three car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame, masonry or frame and masonry dwellings that are from six and twenty-five years old for consideration. The comparables feature from three to four baths, full or partial basements, central air-conditioning, one or two fireplaces, and from two to four car garages. The comparables contain from 4,992 to 6,402 square feet of living area and have improvement assessments ranging from \$10.35 to \$11.37 per square foot of living area.

The appellant also argued that the subject's improvement contains 5,401 square feet of living area. Supporting this argument the appellant submitted a 2003 appraisal report prepared by a State of Illinois licensed appraiser. Along with the appraisal were two schematics delineating and listing the outside measurements of the subject improvement. The schematics and listing indicate the subject contains 5,401 square feet of living area. Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$87,733, was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of one or two story masonry dwellings that range in age from 12 to 55 years old. The comparables feature two or three full baths, finished or unfinished basements, central air conditioning, one or two fireplaces, and from two to four car garages. The dwellings range in size from 2,093 to 5,098 square feet of living area and have improvement assessments ranging from \$13.01 to \$17.02 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The first issue before the Property Tax Appeal Board is the correct living square footage attributable to the subject improvement. The Board finds that the appellant presented schematics and a listing of the outside measurements of the subject improvement indicating the subject contains 5,401 square feet of living area. The Board finds that the board of review did not submit any documentation supporting its contention the subject improvement contains 8,097 square feet of living area. The Board finds that the schematics and listing of the subject's outside measurements are the most credible evidence in the record of the living square footage contained in the subject improvement. Therefore, the Board finds that the subject contains 5,401 square feet of living area.

The Board finds the appellant's comparables numbered one and two and the board of review's comparable numbered three are the most similar to the subject in the record. These properties are similar in age, location, construction type, size, and amenities when compared to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.36 to \$16.27 per square foot of living area. The subject's improvement assessment of \$16.24 per square foot of living area, based on 5,401 square feet, is within the range established by the most comparable properties in the record. The Board accords the remaining properties less weight due to difference in size, construction type, age and/or location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.

Lbs/09

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: November 25, 2009

*Allen Castrovillari*

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 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 the subsequent year 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.

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.