



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

APPELLANT: Paul Tsang  
DOCKET NO.: 07-22509.001-C-1  
PARCEL NO.: 14-08-405-010-0000

The parties of record before the Property Tax Appeal Board are Paul Tsang, the appellant, by attorney Michael Griffin 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:** \$106,875  
**IMPR.:** \$127,863  
**TOTAL:** \$234,738

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story, 9,972 square foot retail commercial building constructed in 1913 located on an 11,250 square foot parcel. The property is located in Chicago, Lakeview Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three comparables. The information provided by the appellant on a grid analysis indicated the comparables were one-story buildings that ranged in size from 2,342 to 3,156 square feet of building area. No other details about the building characteristics were provided on the grid analysis. On the grid the appellant indicated the comparables had improvement assessments ranging from \$20,344 to \$60,985 or from \$8.69 to \$19.32 per square foot of building area. On the grid, the appellant also indicated the subject had 3,327 square feet of building area with an improvement assessment of \$127,863 or \$38.43 per square foot of building area.

Copies of data from the Cook County Assessor's website were also submitted by the appellant and indicated the subject building had 9,972 square feet of building area with an improvement assessment of \$127,863 or \$12.82 per square foot of building area. The appellant also submitted data from the assessor's website for comparables #1 and #2. This information disclosed comparable #1 had 4,566 square feet of building area, was 75 years old and had an improvement assessment of \$60,985 or \$13.36 per square foot of building area. The data indicated that comparable #2 had 6,000 square feet of building area, was 79 years old and had an improvement assessment of \$20,344 or \$3.33 per square foot of building area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$64,289 or \$6.45 per square foot of building area.

The board of review submitted its the "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$234,738 was disclosed. The subject's assessment reflects a market value of \$617,732 or \$61.95 per square foot of building area using the 38% level of assessments for class 5a commercial property as provided by the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$127,863 or \$12.82 per square foot of building area. To demonstrate the subject's assessment was not excessive in relation to its market value the board of review provided sales data on five comparable retail buildings. The comparables ranged in size from 9,127 to 11,000 square feet and four ranged in age from 51 to 98 years old. The comparables sold from May 2003 to November 2008 for prices ranging from \$525,000 to \$4,025,000 or from \$50.93 to \$425.52 per square foot of building 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends a lack of uniformity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 692 N.E.2d 260, 229 Ill.Dec. 487 (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. Initially, the Board finds the appellant's analysis was not credible due to the fact that he provided different information with respect to the subject's size and the size of two of the three comparables in his submission, which undermines his argument. The Board finds the best information with respect to the subject's size was provided by the board of review and contained on the assessor's data submitted by the appellant. In this appeal the Board finds the appellant did not submit comparables that were similar to the subject in size. The appellant also failed to provide any detail explaining the style, construction and features for the subject and the comparables. The Board finds these properties were not shown to be similar to the subject or to have similar fair cash values to demonstrate that the subject was being disproportionately assessed. The Board further finds the data indicated that appellant's comparables #1 and #3 had higher improvement assessments per square foot than the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

The Board further finds the board of review submitted information on five comparable sales that sold from 2003 to 2008 for prices ranging from \$50.93 to \$425.52 per square foot of building area. The subject's total assessment reflects a value of \$61.95 per square foot of building area, which is at the low end of the range established by the sales data provided by the board of review. The Board finds this evidence demonstrates the subject's assessment is not excessive in relation to its fair cash value as reflected in the assessment and supports the current assessment of the subject property.

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: August 20, 2010

*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.