



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

APPELLANT: Erik Lakes  
DOCKET NO.: 21-30421.001-R-1  
PARCEL NO.: 14-31-420-009-0000

The parties of record before the Property Tax Appeal Board are Erik Lakes, the appellant, by Noah J. Schmidt, attorney-at-law 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 **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:** \$19,964  
**IMPR.:** \$70,905  
**TOTAL:** \$90,869

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 2021 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 is improved with a two-story dwelling of frame exterior construction containing 1,710 square feet of living area. The dwelling is approximately 31 years old. Features of the home include a full basement with a formal recreation room,<sup>1</sup> central air conditioning, two fireplaces, 2½ bathrooms, and a 2-car garage. The property has a 2,852 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

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<sup>1</sup> The board of review described the subject as having a full basement with a formal recreation room, which was not refuted by the appellant in rebuttal.

comparables composed of class 2-07 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 1,486 to 1,704 square feet of living area.<sup>2</sup> The homes range in age from 26 to 129 years old. Four comparables have a full basement with one having finished area, three comparables have central air conditioning, and two comparables have one fireplace. Each property has a 3-car or a 3.5-car garage and 1, 1½ or 2 bathrooms. Four properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$16,561 to \$57,200 or from \$11.14 to \$34.73 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$57,182.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,869. The subject property has an improvement assessment of \$70,905 or \$41.46 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-07 properties improved with two-story dwellings of stucco or masonry exterior construction that range in size from 1,710 to 1,830 square feet of living area. The homes range in age from 10 to 27 years old. Each property has a full basement with three having finished area, central air conditioning, one or two fireplaces, 2½ to 3½ bathrooms, and a 2-car garage. These properties have the same neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. The comparables have improvement assessments ranging from \$78,440 to \$87,336 or from \$45.08 to \$47.72 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables with the same classification code as the subject and eight with the same neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due differences from the subject in dwelling size as well as the lack of a basement and no central air conditioning, that are features of the subject property. The Board gives less weight to appellant's comparable #4 due to differences from the subject in dwelling size, age, and the lack of central air conditioning. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #5 as well as the board of review comparables that range in size from 1,608 to 1,830 square feet of living area and in age from 10 to 31 years old. The comparables have varying degrees of similarity to the subject in features which require adjustments to make the properties more equivalent to the subject. Nevertheless, these comparables have

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<sup>2</sup> The appellant submitted copies of the property characteristic sheets from the Cook County Assessor's Office for comparables #1, #2, #3 and #5 from which descriptive information was verified, added or corrected by this Board.

improvement assessments that ranged from \$53,775 to \$87,336 or from \$32.81 to \$47.72 per square foot of living area. The subject's improvement assessment of \$70,905 or \$41.46 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: \_\_\_\_\_

May 20, 2025



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 9-125 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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