FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lindgren Management, LLC
DOCKET NO.: 21-36629.001-R-1
PARCEL NO.: 14-28-300-027-0000

The parties of record before the Property Tax Appeal Board are Lindgren Management, LLC, the appellant, by attorney Ciarra J. Schmidt, 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:	$60,750
IMPR.:	$51,837
TOTAL:	$112,587

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 consists of a 2-story, multi-family building of masonry exterior construction with 2,890 square feet of building area. The building is approximately 133 years old. The building has a full basement finished with an apartment, central air conditioning, and a 2-car garage. The property has a 4,050 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 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. 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 two grid analyses for five equity comparables that are located in the subject's neighborhood code.[1] For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,915 to 3,164 square feet of building area. The comparables range in age from 98 to 130 years old. Two comparables each have a full basement, one of which is finished by an apartment, and three comparables are reported to lack a basement foundation. Comparables #1, #3, and #5 are reported to each feature a full or partial attic finished with an apartment. Two comparables each have central air conditioning. Two comparables each have a 3.5-car garage. The comparables have improvement assessments ranging from $32,360 to $37,500 or from $10.90 to $11.85 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to $33,321 or $11.53 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 $112,587. The subject property has an improvement assessment of $51,837 or $17.94 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with 1-story,[2] 2-story or 3-story, multi-family buildings of frame or masonry exterior construction ranging in size from 2,758 to 3,867 square feet of building area. The comparables range in age from 118 to 133 years old. Each comparable has a full basement with one finished with an apartment. Three comparables each have central air conditioning. One comparable has a fireplace. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from $56,388 to $78,880 or from $18.18 to $21.11 per square foot of building area. Based on this evidence, the board of review requested that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 as well as board of review comparables #1 and #4 which are similar to the subject in location, age, building size, and some features. These comparables have improvement assessments ranging

[1] The best descriptions of the appellant's comparables were gleaned from the property record cards presented by the appellant.

[2] Photographic evidence submitted by the board of review suggests board of review comparable #4 may be a part 2-story building/dwelling.

from $33,012 to $60,610 or from $11.32 to $21.11 per square foot of building area. The subject's improvement assessment of $51,837 or $17.94 per square foot of building area falls within the range established by the best comparables in this record. The Board gives less weight to the appellant's comparables #1, #4, and #5 as well as which each lack a basement foundation and a garage, both features of the subject. The Board also gives less weight to board of review comparables #2 and #3 which each lack a garage, which is a feature of the subject, and/or differs substantially from the subject in building size. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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: __________ __________

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: February 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lindgren Management, LLC, by attorney:
Ciarra J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602