



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

APPELLANT: LGS Properties  
DOCKET NO.: 21-36662.001-R-1  
PARCEL NO.: 14-30-404-079-0000

The parties of record before the Property Tax Appeal Board are LGS Properties, 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:** \$37,762  
**IMPR.:** \$76,237  
**TOTAL:** \$113,999

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 3-story dwelling of masonry exterior construction with 2,783 square feet of living area. The dwelling is approximately 18 years old. The home features a full basement finished with a recreation room, central air conditioning, one fireplace, and a 2-car garage. The property has a 3,021 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 two grid analyses for five equity comparables that are located in the subject's neighborhood code.<sup>1</sup> For clarity in the

---

<sup>1</sup> The best descriptions of the appellant's comparables #1 through #4 were gleaned from the property characteristic printouts presented by the appellant.

record, the single comparable on the second grid was renumbered #5. The comparables are improved with class 2-78 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,596 to 2,856 square feet of living area. The comparables range in age from 13 to 22 years old. Four comparables each have a full or partial basement finished with a recreation room. The appellant did not provide the basement description for comparable #5. Each comparable has central air conditioning. Four comparables each have one fireplace. Three comparables each have either a 2-car or a 3.5-car garage and one comparable was reported to have "6 or more" for garage amenity. The comparables have improvement assessments ranging from \$52,938 to \$56,786 or from \$19.63 to \$20.62 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$56,745 or \$20.39 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,999. The subject property has an improvement assessment of \$76,237 or \$27.39 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 that are located within the same neighborhood code as the subject property. The comparables are improved with 3-story class 2-78 dwellings of masonry exterior construction ranging in size from 3,150 to 3,451 square feet of living area. The comparables range in age from 15 to 19 years old. Each comparable has a full basement finished with a recreation room, central air conditioning, either one or two fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$93,228 to \$103,530 or from \$28.51 to \$30.14 per square foot of living 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 gives greater weight to board of review comparables #3 and #4 which are overall more similar to the subject in location, design, age, dwelling size, and other features. Each of these comparables has an improvement assessment of \$94,937 or \$30.14 per square foot of living area. The subject's improvement assessment of \$76,237 or \$27.39 per square foot of living area falls below the improvement assessments of the two best comparables in this record. The Board gives diminished weight to the appellant's comparable #5 which lacks descriptive data for its basement that is needed by the Board to determine the similarities and/or differences of the comparable when compared to the subject. The Board gives less weight to the appellant's comparables #1 through #4 due to differences in design when compared to the subject and/or which lacks a

garage, a feature of the subject. The Board also gives less weight to board of review comparables #1 and #2 which are less similar to the subject in dwelling size than other comparables in this record. 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: \_\_\_\_\_

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: \_\_\_\_\_

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

LGS Properties, 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