



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

APPELLANT: Lakeview Court Townhome Association  
DOCKET NO.: 21-37696.001-R-2 through 21-37696.012-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lakeview Court Townhome Association, the appellant, by attorney Noah 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-37696.001-R-2	14-20-103-094-0000	19,800	37,148	\$56,948
21-37696.002-R-2	14-20-103-095-0000	19,860	37,148	\$57,008
21-37696.003-R-2	14-20-103-096-0000	19,830	37,148	\$56,978
21-37696.004-R-2	14-20-103-097-0000	19,845	37,148	\$56,993
21-37696.005-R-2	14-20-103-098-0000	28,005	37,148	\$65,153
21-37696.008-R-2	14-20-103-101-0000	19,920	37,148	\$57,068
21-37696.009-R-2	14-20-103-102-0000	19,830	37,148	\$56,978
21-37696.010-R-2	14-20-103-103-0000	19,755	37,148	\$56,903
21-37696.011-R-2	14-20-103-104-0000	19,935	37,148	\$57,083
21-37696.012-R-2	14-20-103-105-0000	28,110	37,148	\$65,258

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 ten townhomes situated in 3-story buildings that are part of a multi-building townhome complex. The buildings are approximately 23 years old. Each of the townhomes appears to have 1,850 square feet of living area, central air conditioning, one fireplace and a 2-car garage. The complex buildings contain six-townhomes and have a full

basement with finished area. The property is located in Chicago, Lake View Township, Cook County. The subject townhomes are classified as class 2-95 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 five equity comparables located in the same assessment neighborhood code as the subject property. Comparables #1 and #2 are located in the same townhome complex as the subject townhomes. The comparables are improved with 2-story or 3-story class 2-95 buildings of frame or masonry exterior construction. The individual townhomes range in size from 1,795 to 1,874 square feet of living area and are from 23 to 35 years old. The individual townhomes each have central air conditioning, one fireplace and either a 1-car or a 2-car garage. The comparable buildings each have a basement that is finished with either a recreation room or an apartment. The comparables have improvement assessments ranging from \$34,590 to \$39,415 or from \$18.70 to \$21.41 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for the subject's ten parcels be reduced to \$371,480 or \$37,148 per townhome and \$20.08 per square foot of living area.

The appellant submitted the final decision issued by the board of review disclosing the total assessment for the subject of \$690,000. The appellant's Addendum to Petition discloses the subject property has an improvement assessment of \$475,110.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity in the record to be the five comparables submitted by the appellant, two of which are identical or nearly identical to the subject townhomes being located in the same complex. The comparables have improvement assessments ranging from \$34,590 to \$39,415 per townhome. The subject townhomes have improvement assessments ranging from \$40,890 to \$49,245 which fall above the range of the only comparables in this record. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment was inequitably assessed by clear and convincing evidence.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based on this record, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's assessment, commensurate with the request, is 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

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