



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

APPELLANT: Debra Manthey
DOCKET NO.: 21-40719.001-R-1 through 21-40719.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Debra Manthey, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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
21-40719.001-R-1	14-29-320-045-1001	13,601	27,615	\$41,216
21-40719.002-R-1	14-29-320-045-1005	2,895	7,889	\$10,784

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 two parcels. The subject is a condominium unit located in 2-story 4-unit condominium building of brick exterior construction that was constructed in 1996 and is approximately 25 years old. The subject unit contains 1,980 square feet of living area. Features include a finished basement, central air conditioning, one fireplace, and a 1-car garage. The subject's two parcels have a combined 28.2% total ownership interest in the common elements of the condominium property. The property has a 3,900 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Audrey Clamage of Metropolitan Appraisal Group & Consultants, Inc. and indicated the subject had an estimated market value of \$520,000 as of

January 1, 2021. The appraiser reported the property rights appraised were fee simple interest and the intended use of the appraisal was for a property tax appeal. The appraiser indicated the subject was in average condition and well maintained. In estimating the subject's market value, the appraiser utilized the sales comparison approach only.

Under the sales comparison approach, the appraiser selected three comparable sales and one listing of residential condominium units located within 0.85 of a mile from the subject property. The comparables are condo units ranging in size from 1,435 to 1,815 square feet of living area. Comparables #1, #2 and #4 are reported to be 27 to 114 years old. The appellant reported "HW/No CAC" in the grid analysis for comparable #3's age. Two comparables have finished basements. Each comparable has central air conditioning and one fireplace. Two comparables each have a 1-car open space parking and one comparable has a 1-car garage. Comparables #1, #2 and #3 sold in May and July 2021 for prices ranging from \$492,000 to \$505,000 or from \$275.48 to \$351.92 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$493,500 to \$544,250. Based on this analysis, the appraiser concluded a value for the appraised property of \$510,000 as of January 1, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant reported that the subject's two parcels have a total assessment of \$62,056 which was not refuted by the board of review. The subject's total assessment reflects a market value of \$620,560, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal". In support of its contention of the correct assessment the board of review submitted a sales analysis prepared by Lucas Schumann, an analyst with the Cook County Board of Review. The analyst provided sales data on one comparable sale of a residential unit in the subject's condominium property. The sale occurred in April 2021 for a price of \$510,000. The total consideration was divided by the percentage of interest of ownership in the condominium property for the unit that sold of 23.58% to arrive at an indicated full value for the property of \$2,205,258 and a total assessment for the property of \$220,526, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. By applying the subject's 28.2% total ownership interest in the common elements of the condominium property to the full value of the condominium building indicates a market value of \$621,959 which is greater than the subject's market value reflected by the assessment. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal brief arguing the appraisal is the best evidence of the subject's market value.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market

value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record supports a reduction in the subject's assessment is warranted.

The record contains an appraisal submitted by the appellant and a sales analysis utilizing one comparable sale submitted by the board of review.

The appellant's appraiser provided three comparable sales of condominium units that sold in May and July 2021 for prices ranging from \$492,000 to \$505,000 or from \$275.48 to \$351.92 per square foot of living area, including land. After considering adjustments to the comparables for differences from the subject, the appraiser estimated the market value of the subject property to be \$510,000 as of January 1, 2021. While the board of review submitted a sales analysis utilizing one comparable sale that sold for \$520,000 in April 2021. This property was located within the subject complex.

As to the appellant's appraisal, the Board finds it problematic that the appraiser did not include the sale of condominium unit within the subject complex that was provided by the board of review. Furthermore, the appraiser utilized two comparable sales of condominium units that were significantly older in age when compared to the subject. In this case, the Board finds the board of review utilized a single sale in its condominium analysis which is insufficient to establish market value for the subject property.

The Board finds the subject's assessment has a market value of \$620,560, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% which is considerably higher than the appellant's appraised value and the comparable sale provided by the board of review.

Therefore, after giving some consideration to the appellant's appraisal and to the comparable sale provided by the board of review, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment 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: _____

September 16, 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

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