



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

APPELLANT: L&G US LLC
DOCKET NO.: 21-58134.001-R-1
PARCEL NO.: 08-22-204-001-0000

The parties of record before the Property Tax Appeal Board are L&G US LLC, the appellant(s), by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, LLC 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:

LAND: \$2,669
IMPR.: \$44,541
TOTAL: \$47,210

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 three-story, multi-unit dwelling of masonry construction with 7,266 square feet of living area. The dwelling is approximately 43 years old. Features of the home include a slab foundation. The property has a 2,542 square foot site and is located in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The subject is owned by a business entity, and, therefore, it is not owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a 4,480-foot radius of the subject. The improvements ranged: in age from 27 to 46 years; in size from 5,686 to 6,438 square feet of living area; and in improvement assessment from \$3.94 to \$6.44 per square foot of living area. Three of these equity comparables were located in subject's development, however

they had different assessments than the subject and each other. The appellant argued that Pace Realty Group, Inc. v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2d Dist. 1999) precludes the Board from considering comparables located within the subject's development and which are assessed at the same contested assessment. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,990. The subject property has an improvement assessment of \$47,321 or \$6.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-11 equity comparable properties, three of which are located on the same block as the subject while the other is within a ¼-mile of the subject. The improvements were 27 or 41 years old, had 6,276 or 7,266 square feet of living area, and had improvement assessments from \$6.36 to \$6.52 per square foot of living area. Three of these comparables were located within the subject's development. These three were identical to the subject in all characteristics except for a slight difference in lot size between the subject and these three comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant reaffirmed the evidence previously submitted and reiterated their argument that Pace Realty applied and some of the board of review comparables should be excluded.

Conclusion of Law

The taxpayer 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 appellant relies on an Illinois Appellate Court decision that states:

Although we acknowledge that the [Board] is in the best position to determine what properties are truly comparable, we nonetheless believe that the [Board] errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment. Conducting uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless.

Pace Realty, 306 Ill.App.3d at 728. In the instant appeal, the Board finds that board of review's equity comparables #1, #2 and #3 "received the same contested assessment" as the subject. These three board of review equity comparables were all located within the subject's development, had virtually identical characteristics as the subject, and received the same improvement assessment per square foot as the subject. As such, the Board finds that Pace

Realty precludes the Board from considering board of review's equity comparables #1, #2, and #3 in determining whether the subject is equitably assessed.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, #4, and #5 and board of review's comparable #4. Appellant's comparables #1, #2, #3, #4, and #5 were similar to the subject in age, no central air conditioning, and no garage. These comparables were smaller than the subject in square feet of living area. Two of these comparables had the same number of bathrooms as the subject and had full basements compared to subject's slab foundation. The other three comparables each had six half bathrooms more than the subject but like the subject had no basement. Appellant's suggested comparables #6, #7, and #8 were not included in the best evidence of assessment equity. Although these comparables were located in the same development as the subject, they had different assessments than the subject and each other. Appellant's comparables #6, #7, and #8 were ultimately not acceptable as similar to the subject for differences in their characteristics relative to the subject. Board of review's comparable #4 was similar to the subject in age, slab foundation, no central air conditioning, and no garage. This comparable was smaller than the subject. These comparable properties were similar to the subject and had improvement assessments that ranged from \$5.80 to \$6.36 per square foot of living area. The subject's improvement assessment of \$6.51 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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 17, 2026



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

L&G US LLC, by attorney:
Herbert B. Rosenberg
Rock Fusco & Connelly, LLC
333 W. Wacker Drive
19th Floor
Chicago, IL 60606

COUNTY

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