FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pharaohs Building Owners Association
DOCKET NO.: 22-30735.001-R-2 through 22-30735.019-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Pharaohs Building Owners Association, the appellant(s), by attorney Herbert B. Rosenberg, of RDM Law Group in Deerfield; the Cook County Board of Review; the C.C.S.D. # 59 intervenor, by attorney Ares G. Dalianis of Franczek P.C. in Chicago.

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
22-30735.001-R-2	08-22-401-023-0000	4,342	45,533	$49,875
22-30735.002-R-2	08-22-401-024-0000	3,821	45,533	$49,354
22-30735.003-R-2	08-22-401-025-0000	4,342	45,533	$49,875
22-30735.004-R-2	08-22-401-027-0000	3,821	45,533	$49,354
22-30735.005-R-2	08-22-401-028-0000	4,342	45,533	$49,875
22-30735.006-R-2	08-22-401-030-0000	3,821	45,533	$49,354
22-30735.007-R-2	08-22-401-031-0000	4,342	45,533	$49,875
22-30735.008-R-2	08-22-401-032-0000	4,342	45,533	$49,875
22-30735.009-R-2	08-22-401-033-0000	3,821	45,533	$49,354
22-30735.010-R-2	08-22-401-035-0000	4,342	45,533	$49,875
22-30735.011-R-2	08-22-401-037-0000	4,342	45,533	$49,875
22-30735.012-R-2	08-22-401-038-0000	4,342	45,533	$49,875
22-30735.013-R-2	08-22-401-039-0000	3,821	45,533	$49,354
22-30735.014-R-2	08-22-401-040-0000	4,342	45,533	$49,875
22-30735.015-R-2	08-22-401-041-0000	4,342	45,533	$49,875
22-30735.016-R-2	08-22-401-044-0000	4,342	45,533	$49,875
22-30735.017-R-2	08-22-401-046-0000	4,342	45,533	$49,875
22-30735.018-R-2	08-22-401-047-0000	4,362	45,533	$49,895
22-30735.019-R-2	08-22-401-048-0000	4,362	45,533	$49,895

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 2022 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 properties consist of multiple parcels comprising a total of 49,960 square feet of land improved with nineteen multi-unit residential buildings within the Pharaohs Building Association. Each of the nineteen residential buildings is approximately 44-year-old, has a masonry construction, full basement and 4,670 square feet of living area. The properties are located in Mount Prospect, Elk Grove Township, Cook County and are classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties range in size from 5,686 to 6,210 square feet of living area and range in age from 45 to 49 years old. Three of the suggested comparables have slab foundations and five suggested comparables have either a full or partial basement. Five of the suggested comparables are two-story buildings and three of the comparables are three-story buildings. The appellant reported that three of the suggested comparables were located in the same neighborhood code as the subject and five suggested comparables were located in different neighborhood codes but did not provide their proximity to the subject property. The comparables have improvement assessments ranging from $7.20 to $8.46 per square foot of living area. The appellant submitted a board of review decision letter indicating the total assessment for the subject property was $1,004,768. The appellant disclosed that the subject properties have improvement assessments ranging from $10.05 to $10.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $774,134.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for all of the properties to be $1,004,768. These properties have a total improvement assessment of $924,842. In support of the assessment, the board of review submitted sales comparables. However, the board of review failed to include the Comparable Sales/Assessment Equity Grid Analysis prescribed by the Board's form. See 86 Ill. Adm. Code §1910.63(c). In its place, the Board of Review submitted six printouts from CoStar purporting to reflect comparable-sales unaccompanied by the required grid. The sanction for failure to use the prescribed form is that the board of review's comparable sales will be given no weight. *Standing Order No. 2*

Community Consolidated School District #59 (hereinafter, "Intervenor") intervened in this appeal. In support of its contention to affirm the assessment, Intervenor submitted a one page correspondence containing details regarding the sale or mortgage of seven properties in the Pharaohs Building Owners Association.

In Rebuttal, the appellant submitted correspondence arguing that the board of review and the intervenor have submitted market value evidence that fails to address their lack of uniformity argument and should be given no weight.

A consolidated hearing was held in Docket Nos. 22-30719.001-R-3, 22-30735.001-R-3 and 22-30749.001-R-3 although separate decisions will be issued. (86 Ill.Admin.Code §1910.78) This matter proceeded to hearing on July 16, 2026, conducted remotely via the Webex platform pursuant to Section 1910.67 of the Administrative Code.

At the hearing, the appellant argued that the basis of the appeal is assessment equity and appellant's comparables are from three different building associations with an average assessment range of $7.79 per square foot of livable area whereas the average assessment of the subject properties was $10.42 per square foot of livable area. Based on this the appellant argues for a reduction in assessment.

The intervenor argued that the sales evidence that was submitted is indicative of the market value of the subject properties and shows that the market value is at or above the assessment value of the properties under appeal.

The board of review adopted the arguments of the intervenor and rested on the written evidence submitted.

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 Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #6 through #8. Like the subject property, each of these comparables has a two-story, multi-family dwelling with a full or partial basement. The dwellings on these comparables are similar to the subject dwelling in age and living area size, though they are all larger than the subject property. In comparison, appellant's comparables #3 through #5 are much larger in square foot living area size than the subject property, are three-stories and they have slab foundations rather than a full or partial basement.

The board of review's evidence is given no weight for failure to use the prescribed form pursuant to *Standing Order No. 2.* The intervenor's evidence is given no weight as it fails to address appellant's lack of uniformity argument but rather addresses market value. 86 Ill.Admin.Code §1910.50(a).

The best comparables have improvement assessments that range from $7.30 to $8.46 per square foot of living area. The average subject improvement assessment of $10.42 per square foot of living area is above the range established by the best comparables in this record. The Board notes that the best comparables are all larger than the subject property and appraisal/assessment theory reveals the larger the building square footage the lower the price per square foot will be. Therefore, the Board finds the subject buildings should be above the range of these comparables. After considering all the comparable properties with emphasis on the similarity of features, and location to the subject property and after further considering adjustments to these comparable properties for differences from the subject in size, the Board finds the subject's improvement assessment is not supported and a reduction in the improvement 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:

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: October 20, 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 9-215 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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