



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

APPELLANT: William Lehman
DOCKET NO.: 22-34147.001-R-1
PARCEL NO.: 17-05-100-066-1003

The parties of record before the Property Tax Appeal Board are William Lehman, the appellant(s), by attorney Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$4,469
IMPR.: \$63,114
TOTAL: \$67,583

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 condominium unit within a 133-year-old, multi-story, three-unit condominium building. The subject has a 44% ownership within the building. The property is located in Chicago, West Township, Cook County and 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 appeal. In support of this argument, the appellant submitted the sale of four condominium units located near the subject. These condominium units sold from March 2021 to May 2022 for prices ranging from \$420,000 to \$425,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$67,582. The subject's assessment reflects a market value of \$675,820 when using

the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its current assessment, the board of review submitted the sale of one unit within the subject's building. This unit sold in May 2021 for \$570,000. Dividing this price by the percentage of ownership of this unit of 34%, reflects a market value for the whole building of \$1,676,470. The board then multiplied this value by the subject's percentage of ownership of 44% to arrive at a value for the subject of \$737,647.

Conclusion of Law

The taxpayer contends overvaluation as the basis of the appeal. 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 best evidence of market value to be all the sale comparables submitted by the parties with the board of review's comparable given the most weight as this unit is located within the subject's building. These comparables sold from March 2021 to May 2022 for prices ranging from \$420,000 to \$570,000. The appellant did not provide the percentage of ownership for comparables. The board of review's comparable has 34% of ownership in the building. In comparison, the subject has 44% ownership in the building which would imply a higher market value than this comparable. After making adjustments to the comparables for differences in percentage of ownership and other characteristics, the Board finds the subject has a higher market value than all the comparables. The Board finds the appellant has not proven by a preponderance of evidence that the subject was overvalued, and a reduction based on this is not warranted.

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

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