



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

APPELLANT: Beth Lehman
DOCKET NO.: 22-39206.001-R-1
PARCEL NO.: 14-05-122-010-0000

The parties of record before the Property Tax Appeal Board are Beth Lehman, the appellant, by Richard Shapiro, Attorney at Law, in Evanston, 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: \$41,512
IMPR.: \$28,488
TOTAL: \$70,000

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 property consists of a two-story dwelling of frame/cedar exterior construction with approximately 2,874 square feet of living area. The dwelling is approximately 111 years old with a reported effective age of 35 years. Features include a partial crawl-space and partial basement that is 60% finished, central air conditioning, 2½ bathrooms, two fireplaces,¹ and a garage.² The property has a 5,535 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 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 Robert Merel, a Certified Residential Real Estate

¹ The appellant's appraiser reported only one fireplace, but the parties agree the home has two fireplaces.

² The parties agree the property has a two-car garage; the appellant's appraiser reports a one-car garage. There are no photographs or other evidence to support either description of the amenity.

Appraiser, for the purpose of challenging the assessment. Through use of the sales comparison approach, Merel estimated the subject property had a market value of \$700,000 as of September 18, 2022.

As to the subject dwelling, Merel described the home as being in average condition resulting in a lower effective age than actual age. The appraiser also reported the subject has a side drive with room for two parked cars which was afforded value in the subject neighborhood for off-street parking in addition to the garage.

Merel analyzed three sales of comparable properties located from .16 to .73 of a mile from the subject. The parcels range in size from 3,720 to 4,960 square feet and are each improved with a residential dwelling of stucco or brick exterior construction. The homes range in age from 104 to 112 years old and range in size from 2,336 to 2,914 square feet of living area. Each comparable has a basement with finished area, and 2 to 3 bathrooms. The homes have one or three fireplaces. Two homes each have central air conditioning and two comparables each have a garage. Sale #1 was rehabbed in 2017 and sale #3 was rehabbed in 2004. The sales occurred from March to September 2022 for prices ranging from \$610,000 to \$915,000 or from \$224.78 to \$346.07 per square foot of living area, including land.

Next, Merel applied adjustments to sale #1 for a financing concession. Adjustments were also applied to the sales for differences in exterior construction, bathroom count, dwelling size, basement finish, lack of air conditioning, lack of a garage, and/or updates/rehabbing. Through this process, the appraiser set forth adjusted sales prices for the comparables ranging from \$580,000 to \$862,500, including land. As part of the addendum, Merel reported most weight was given to sale #2, reflecting an adjusted sale price of \$667,000, for similarity in age, living area and interior finishes.

In the addendum, Merel stated neighborhood area sales for the prior 12 months, depending upon location, size and condition/updates, have appreciated approximately 25% to 30%. The area has had many rehabs of older homes and some new construction from tear downs. Thus, the appraiser reported, both in the addendum and in the market conditions analysis, a very large range of sale prices for a wide variety of designs, ages, and condition/updates from \$420,000 to \$1,600,000.

In reconciliation based on the sales comparison approach, Merel determined the subject has a market value of \$700,000 as of September 18, 2022.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision disclosing the total assessment for the subject of \$81,891. The subject's assessment reflects a market value of \$818,910 or \$284.94 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, two of which are in the same neighborhood code as the subject and within ¼ of a mile from the subject. The four parcels range in size from 4,014 to 6,150 square feet of land area and are each improved with a class 2-06 two-story dwelling of frame or

masonry exterior construction. The homes range in age from 108 to 112 years old and range in size from 2,560 to 3,204 square feet of living area. Features include full basements, three of which have finished area, 2 or 3 full bathrooms, and two comparables have 1 and 2 half-baths, respectively. Three dwellings have central air conditioning and three comparables have garages. The comparables sold from June 2021 to July 2022 for prices ranging from \$1,050,000 to \$1,375,000 or from \$409.52 to \$527.73 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal of the subject property, and the board of review submitted four comparable sales in support of the parties' respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review sales #3 and #4, neither of which are located in the subject's neighborhood code and thus may present differing locational influences than the subject property, which were not further detailed in the evidence. In addition, the Board finds board of review comparable sales #1 and #2, which are within ¼ of a mile from the subject, are each larger and smaller homes than the subject dwelling by approximately 11%. Thus, the Board finds that these suggested comparables are sufficiently dissimilar to the subject, in the absence of adjustments given these significant size differences.

Therefore, the Board finds the best evidence of market value on this record is the appraisal submitted by the appellant. The Board finds the appraisal depicts a logical and well-reasoned analysis of the subject's immediate area, market conditions at the relevant period of time, and presents a consistent, logical analysis of comparable sales located in relatively close proximity to the subject in order to arrive at an opinion of the market value of the subject property as of the tax year at issue. The subject's assessment reflects a market value of \$818,910 or \$284.94 per square foot of living area, including land, which is above the appraised value conclusion of \$700,000 or \$243.56 per square foot of living area, including land.

In conclusion, the Board finds the subject property had a market value of \$700,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)). The Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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



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: _____

August 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Beth Lehman, by attorney:
Richard Shapiro
Attorney at Law
990 Grove St.
Suite 409
Evanston, IL 60201

COUNTY

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