



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

APPELLANT: Manohar Lal  
DOCKET NO.: 22-47997.001-R-1  
PARCEL NO.: 21-31-232-029-0000

The parties of record before the Property Tax Appeal Board are Manohar Lal, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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 **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:** \$3,150  
**IMPR.:** \$5,027  
**TOTAL:** \$8,177

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 2-story apartment building of frame construction with 1,596 square feet of gross building area which is approximately 119 years old.<sup>1</sup> The building features two full bathrooms, a full basement finished with a recreation room, and a 2-car garage. The property has a 3,150 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

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<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> Apartment building with 2 to 6 units, any age.

comparables, two of which are located within the same township as the subject property as evidenced by their property index numbers (PINs). The comparables consist of 2-story, class 2-11 apartment buildings of frame construction ranging in size from 1,480 to 2,940 square feet of gross building area and ranging in age from approximately 110 to 134 years old. Each comparable has a full basement, three finished with an apartment or a recreation room. Each comparable also has a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$525 to \$2,025 or from \$.35 to \$.77 per square foot of gross building area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,177. The subject property has an improvement assessment of \$5,027 or \$3.15 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject property and within the "same block" as the subject property as evidenced by each parcel's PIN. The comparables consist of 2-story, class 2-11 apartment buildings of frame construction ranging in size from 1,600 to 1,800 square feet of gross building area and ranging in age from 108 to 113 years old. Each comparable features two full bathrooms and a full unfinished basement. Two comparables have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$6,350 to \$7,850 or from \$3.81 to \$4.36 per square foot of gross building area.

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

The parties submitted a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3, #4, and #5 based on their significantly larger gross building sizes relative to the subject. The Board also gave less weight to appellant's comparables #1 and #2 which appear to be outliers based on their low building assessments when compared to the remaining comparables in the record, and there being no information in the record to explain their low improvement assessments. Additionally, appellant's comparables #1, #3, and #4 are each located in a different township than the subject property as revealed by their PINs. Lastly, the Board gave less weight to board of review comparable #3 due to its lack of a garage, which is a feature of the subject property.

On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #1 and #2 which are most similar to the subject in location, age, gross building area, bathroom count, and a garage feature. However, these two comparables do not have finished basements like the subject, and comparable #1 is slightly larger in gross building area than the

subject, thus suggesting that adjustments are needed to the comparables for these differences in order to make them more equivalent to the subject. The two best comparables in the record have improvement assessments of \$6,850 and \$7,850 or \$4.28 and \$4.36 per square foot of gross building area, respectively. The subject's improvement assessment of \$5,027 or \$3.15 per square foot of gross building area is below the two most similar comparables in the record both in terms of overall improvement assessment and on a per square foot of gross building area basis.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

July 15, 2025

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Clerk of the Property Tax Appeal Board

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

Manohar Lal, by attorney:  
Dora Cornelio  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

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