FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pamela Lundsberg
DOCKET NO.: 22-51538.001-R-1
PARCEL NO.: 10-20-206-052-0000

The parties of record before the Property Tax Appeal Board are Pamela Lundsberg, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, 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:	$7,254
IMPR.:	$24,868
TOTAL:	$32,122

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 5,580 square foot site improved with a 1.5-story dwelling of frame and masonry exterior construction containing 1,417 square feet of living area. The dwelling is approximately 71 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one fireplace, two bathrooms and a 2-car garage. The property is in Morton Grove, Niles Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-03 properties improved with 1-story or 1.7-story dwellings of frame and masonry exterior construction that range in size from 1,373 to 1,656 square feet of living area and are 67 to 72 years old. Two comparables have partial basements and three comparables have slab foundations. Each property has one or two fireplaces, a 1-car or 2-car garage, and 1½, 2 or 2½ bathrooms. Three comparables have central air conditioning. These properties have the same neighborhood code as the subject and are located .16 to .77 of a mile from the subject property. Their improvement assessments range from $19,877 to $22,038 or from $13.05 to $14.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $19,555.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $32,122. The subject property has an improvement assessment of $24,868 or $17.55 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables comprised of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,362 to 1,614 square feet of living area. The homes are 66 to 71 years old. One comparable has a partial basement with a formal recreation room and three comparables have full basements with one having a formal recreation room. Each property has 1½ or 2 bathrooms and a 2-car, 2.5-car or 3-car garage. Three comparables have central air conditioning and one fireplace. The comparables have the same neighborhood code as the subject and are in the same block or ¼ of a mile from the subject. These properties have improvement assessments ranging from $24,098 to $29,940 or from $17.66 to $19.63 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

Conclusion of Law

The appellant 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 information on nine equity comparables with the same classification code and neighborhood code to support their respective positions. The Board gives less weight to appellant's comparables #1 through #4 due to differences from the subject in size and/or foundation. The Board gives less weight to board of review comparable #1 as this property lacks central air conditioning and a fireplace, features of the subject property. The Board gives less weight to board of review comparable #4 due to differences from the subject in dwelling size. The Board gives most weight to appellant's comparable #5 and board of review comparables #2 and #3 that range in size from 1,362 to 1,418 square feet of living area and are 66 to 71 years old. Appellant's comparable #5 has ½ less bathroom than the subject and a smaller garage than the subject indicating upward adjustments to this comparable would be appropriate to make the property more equivalent to the subject. Board of review comparable #3 has ½ less bathroom than the subject suggesting an upward adjustment would be proper. Board of review comparable has a larger garage than the subject indicating a downward adjustment to the comparable would be justified. These three comparables have improvement assessments ranging from $20,277 to $27,836 or from $14.71 to $19.63 per square foot of living area. The subject's improvement assessment of $24,868 or $17.55 per square foot of living area falls within the range established by the best comparables in this record demonstrating the subject is being assessed in an equitable manner. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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.

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: July 21, 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 <u>PETITION AND EVIDENCE</u> 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

Pamela Lundsberg, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

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