



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

APPELLANT: 1862 N. Dayton, LLC c/o LG Development G  
DOCKET NO.: 22-55380.001-R-2 through 22-55380.002-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1862 N. Dayton, LLC c/o LG Development G, the appellant, by attorney Andrew Frankenthal, of Field and Goldberg, LLC 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 **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
22-55380.001-R-2	14-32-413-036-0000	39,062	23,091	\$62,153
22-55380.002-R-2	14-32-413-037-0000	39,062	7,696	\$46,758

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 three-story dwelling of frame exterior construction with 5,514 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a partial basement, central air conditioning, three fireplaces, and a three-car garage.<sup>1</sup> The property has a 6,250 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant stated that the subject was uninhabitable for the entirety of 2022 due to renovations including the removal and replacement

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<sup>1</sup> Although the appellant reported the subject has a concrete slab foundation, the Board finds based on the photographic evidence and contractor invoices submitted by the appellant that the subject has a partial basement foundation.

of bathrooms and kitchens. The appellant argued that pursuant to 35 ILCS 200/9-160 and 9-180, the subject is entitled to a 10% occupancy factor. In support of this argument the appellant submitted photographs of the construction as well as permits and contractor invoices. Based on this evidence, the appellant requested a reduced total assessment of \$108,912.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$385,977. The subject's assessment reflects a market value of \$3,859,770 or \$699.99 per square foot of living area, land included, when using the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review disclosed that the subject sold in February 2023 for a price of \$3,329,174 or \$603.77 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property should be reduced pursuant to Sections 9-160 and 9-180 of the Property Tax Code. (35 ILCS 200/9-160 and 9-180). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Sec. 9-160 of the Property Tax Code provides in relevant part:

The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed. [...]

The chief county assessment officer shall include in the assessment of the property for the current year the proportionate value of new or added improvements on that property from the date the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use until December 31 of that year.

(35 ILCS 200/9-160).

Sec. 9-180 of the Property Tax Code states in part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a

proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use.

(35 ILCS 200/9-180).

The appellant argued that the subject was uninhabitable for the entirety of 2022, which was not refuted by the board of review. In support of this argument, the appellant submitted photographs, permits, and contractor invoices documenting the renovation. The Board finds the appellant has submitted sufficient evidence demonstrating that the subject was not habitable during the 2022 tax year due to the interior demolition of the property. The board of review failed to address the appellant's contention of law. The Board gives little weight to the subject's 2023 sale, which does not address the habitability of the subject in tax year 2022. The Board finds a reduction in the subject's assessment commensurate with 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: \_\_\_\_\_

September 16, 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

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