



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

APPELLANT: Ernest Lamberg  
DOCKET NO.: 23-27690.001-R-1  
PARCEL NO.: 08-10-112-024-0000

The parties of record before the Property Tax Appeal Board are Ernest Lamberg, the appellant(s); 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:** \$16,570  
**IMPR.:** \$23,380  
**TOTAL:** \$39,950

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 2023 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 an approximately 70-year-old one-story dwelling with 1,353 square feet of living area of frame and masonry construction. Features of the home include a partial basement, central air conditioning, two bathrooms and a two-car garage. The property has a 16,570 square foot site and is located in Arlington Heights, Elk Grove Township, Cook County. The subject is classified as a class 2-03 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 information on three comparable sales. These comparables are located within one mile of the subject property. The comparables are 54- to 61-year-old residences with masonry or frame and masonry construction. The comparables have between 1,337 and 1,806 square feet of living area. Comparable #1 was sold on February 15, 2024, for \$360,500 and has a sale price of \$199.61 per square foot. Comparable #2 was sold on January 3, 2024, for a sale

price of \$280,000 and has a sale price of \$209.42 per square foot. Comparable #3 was sold on December 27, 2023, and has a sale price of \$185.95 per square foot. The appellant is requesting a total assessment of \$36,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,950. The subject's assessment reflects a market value of \$399,500 or \$295.26 per square foot of living area, including land, when applying the 2024 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. These comparables have the same neighborhood code as the subject property. The comparables have between 1,428 and 1,645 square feet of living area. Comparable #1 was sold on June 9, 2021, for \$479,900 and has a sale price of \$291.73 per square foot. Comparable #2 was sold on June 10, 2021, for \$478,000 and has a sale price of \$314.68 per square foot. Comparable #3 was sold on April 22, 2021, and has a sale price of \$315.13 per square foot. The board of review is requesting that the current assessment level be confirmed.

### **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 Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review's comparable sales #2 and #3. As for the comparables that are not best evidence, appellant's comparables #1 and #3 and board of review's comparable #1 are all larger than the subject property. The best comparables sold for prices ranging from \$209.42 to \$315.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$295.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: \_\_\_\_\_

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:

October 21, 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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