



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

APPELLANT: Lorelei Witt
DOCKET NO.: 23-49490.001-R-1
PARCEL NO.: 24-09-105-030-0000

The parties of record before the Property Tax Appeal Board are Lorelei Witt, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$3,690
IMPR.: \$62,310
TOTAL: \$66,000

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 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 a 3-story multi-family building of masonry exterior construction with 5,736 square feet of building area. The building is approximately 26 years old. Features of the building include a slab foundation, 9 full bathrooms, 1 half bathroom, central air conditioning and a 4-car garage. The property has a 6,150 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-11 property 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 four equity comparables, two of which are located within the subject's assessment neighborhood. The comparables are located from 0.08 of a mile to 1.6 miles from the subject. The comparables are improved with 2 or more story, class 2-11, multi-family buildings of masonry exterior

construction ranging in size from 4,617 to 6,435 square feet of building area. The buildings range in age from 33 to 58 years old. Each comparable has a slab foundation, 3 or 6 full bathrooms, with two of these having 1 or 3 additional half bathrooms, and central air conditioning. Comparable #3 has a 2-car garage. The comparables have improvement assessments ranging from \$42,115 to \$57,313 or from \$8.60 to \$9.32 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,000. The subject property has an improvement assessment of \$62,310 or \$10.86 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, none of which are located in the subject's assessment neighborhood. Three comparables are located in the City of Palos Heights or the Village of Crestwood, unlike the subject and comparable #3 which are both located in the Village of Oak Lawn. The comparables are improved with 2-story or 3-story, class 2-08 or class 2-09 dwellings or 2-story or 3-story, class 2-11, multi-family buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 4,004 to 7,788 square feet of living/building area. The dwellings/buildings range in age from 3 to 52 years old. Two comparables each have a full basement and two comparables each have a slab or crawl space foundation. Each comparable has 3, 4, or 10 full bathrooms, with two comparables each having 1 additional half bathroom. Three comparables each have central air conditioning. Three comparables each have a 3-car or a 3.5-car garage. The comparables have improvement assessments ranging from \$42,385 to \$75,510 or from \$7.38 to \$15.00 per square foot of building/living 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 record contains eight suggested comparable properties for the Board's consideration, none of which are particularly similar to the subject, as each comparable has varying degrees of similarity when compared to the subject in location, design, class, age, dwelling size, foundation type, garage amenity, and other features. Nevertheless, the Board gives less weight to the appellant's comparables #3 and #4 which differ substantially from the subject in dwelling size. The Board also gives less weight to the board of review comparables which are each located in a different village or city than the subject, differ substantially from the subject building size, and/or are class 2-08 or 2-09, single family dwellings, in contrast to the subject, which is a class 2-11, multi-family building. Further, the board of review comparables have substantial differences from the subject in age, dwelling size, foundation type, and/or other features. The Board finds

the best evidence of assessment equity to be the appellant's comparables #1 and #2 which are most similar to the subject in location, design/class, dwelling size, and many other features. However, these two comparables are 32 years older than the subject with each lacking a garage amenity, which is a feature of the subject, and each comparable also has fewer bathrooms than the subject. The two best comparables have improvement assessments of \$55,313 and \$57,313 or \$8.60 and \$8.91 per square foot of building area, respectively. The subject's improvement assessment of \$62,310 or \$10.86 per square foot of living area falls above the two best comparables in the record. However, after considering the subject's substantially newer age and superior features, as described above, the subject's higher improvement assessment is logical. 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: _____

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:

May 19, 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 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

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