FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: LAMBETH MANOR 2, LLC
DOCKET NO.: 24-27297.001-R-1
PARCEL NO.: 17-07-323-029-0000

The parties of record before the Property Tax Appeal Board are LAMBETH MANOR 2, LLC, 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:	$20,007
IMPR.:	$48,993
TOTAL:	$69,000

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 2024 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 3,711 square feet of gross building area. The building is approximately 20 years old. Features include a full basement with finished area, 6 full and 1 half bathrooms, and central air conditioning. The property has a 3,227 square foot site and is located in Chicago, West Chicago 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 comparables located within the same assessment neighborhood as the subject. The comparables are improved with class 2-11, "2 or more story" multi-family buildings of masonry exterior construction ranging in size from 3,296 to 3,611 square feet of gross building area. The buildings are from

130 to 135 years old. Each comparable has a full basement, three of which have finished area, from 2 to 4 full bathrooms, and central air conditioning. The comparables have improvement assessments ranging from $32,936 to $36,332 or from $9.12 to $10.88 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $38,112 or $10.27 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $69,000. The subject has an improvement assessment of $48,993 or $13.20 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject. The comparables are improved with class 2-11, 2-story or 3-story multi-family buildings of masonry exterior construction ranging in size from 1,748 to 6,271 square feet of gross building area. The buildings are from 17 to 137 years old. Each comparable has a full basement, two of which have finished area, and from 2 to 7 full bathrooms, two of which have 1 or 3 additional half bathrooms. Two comparables each have central air conditioning, and three comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $24,879 to $90,993 or from $14.14 to $14.51 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight suggested comparables for the Board's consideration. Except for the board of review comparable #3, the comparables have significant differences in their building sizes and/or older ages when compared to the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #4 as well as the board of review's comparables #1, #2 and #4 which are less similar to the subject in building size and/or lack a basement finish when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are most similar to the subject in building size, basement finish, and/or other features. However, the appellant's two comparables require upward adjustments to make them more equivalent to the subject, since the comparables are 110 or 114 years older in age and have fewer number of bathrooms than the subject building. The board of review's comparable #3, which is identical in age to the subject building, requires adjustments for its fewer number of bathrooms and presence of a garage amenity, which is a feature the subject lacks. These three comparables have improvement assessments ranging from $35,572 to $59,640 or for $10.53 and $14.38 per square foot of gross building area. The subject's improvement assessment of $48,993 or $13.20 per square foot of gross building area falls within the range established by best comparables in the record on an overall basis and is bracketed by them on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, 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: September 15, 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

AGENCY

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