



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

APPELLANT: Lori Jo Klemptner
DOCKET NO.: 24-55824.001-R-1
PARCEL NO.: 10-21-327-051-0000

The parties of record before the Property Tax Appeal Board are Lori Jo Klemptner, 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 **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:

LAND: \$9,672
IMPR.: \$20,328
TOTAL: \$30,000

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 16-185 of the Property Tax Code (35 ILCS 200/16-185), 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 approximately 1,887 square feet of living square footage, with an 84-year-old, two-story, frame, single-family dwelling. The property is located in Morton Grove, Niles Township, Cook County, and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal which estimated the subject's market value as of January 1, 2024, at \$300,000. The appraiser utilized the sales comparison approach to value to estimate the subject's market value. The petition discloses that the subject is not an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the subject's assessment of \$39,000, which reflects a market value of \$390,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four sales. These properties sold from November 2023 to October 2024 for prices ranging from \$275.16 to \$410.61 per square foot of building area.

In rebuttal, the appellant stated that the comparable properties are within the required 2-mile radius from the subject property. The appellant further stated that all four properties have been sold since November 2023. An online search shows interior and exterior pictures of three of the four properties, with only limited pictures available of the fourth (8056 Lorel). While these properties are generally the same age and size as the subject property, all have been extensively renovated and updated, including new or refinished hardwood flooring and/ or carpet/ tile flooring, renovated kitchens with new appliances, cabinets, and countertops, renovated bathrooms with new fixtures, finished or partially finished basements, new windows, furnaces, fresh paint, new light fixtures, etc. One has "award-winning" landscaping and backyard design (8001 Long). Another has a designed patio and second-story outside balcony (8146 Lorel), and the third has a paver stone backyard patio (8200 Lockwood). There is no comparison to the current condition of the subject property. Furthermore, the appellant also stated that the PTAB Final Decision for Tax Year 2016 (Docket # 16-37676.001-R-1) found "that the subject contains 1,887 square feet of living area as per appraisal". Cook County has never amended this value and still lists the living space as 2,036 square feet, making it appear that the subject property is the largest included in the grid analysis.

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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive because the appraisal discloses that the appraiser inspected the subject, reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. Therefore, the Board finds the subject property had a market value of \$300,000 as of the assessment date at issue. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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: _____

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 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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