



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

APPELLANT: Thomas Leibig  
DOCKET NO.: 15-32711.001-R-1  
PARCEL NO.: 14-33-408-013-0000

The parties of record before the Property Tax Appeal Board are Thomas Leibig, 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:** \$25,200  
**IMPR.:** \$56,082  
**TOTAL:** \$81,282

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 2015 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 multi-family, two-story, frame and masonry building. It is 127 years old. Features include a partial basement and a two-car garage. The property has a 2,800 square foot site and is located in North 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an October 1, 2015 appraisal that indicates the subject's market value is \$577,000 and that the subject has 2,362 square feet of living area. The appellant requested an assessment of \$57,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,282. The subject's assessment reflects a market value of

\$812,820, including land, when applying the 2015 of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review's evidence lists the subject's square footage of living area as 2,516. In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

In written rebuttal, the appellant listed differences between the board of review's comparable sales and the subject property.

At hearing, the appellant presented his appraisal. The board of review's representative objected to the appraisal as the appraiser was not present to testify. The Administrative Law Judge sustained the objection and indicated the comparable sales used in the appraisal were in evidence, but that the appraiser's adjustments or value conclusions would not be considered as the appraiser was not present to testify. The board of review's representative reviewed his previously submitted comparable sales and indicated they support the subject's market value. The board's representative stated that appellant's comparable #3 varies in square footage from the subject property. The appellant critiqued the board of review's comparables.

### **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 subject's square footage is 2,516 square feet and that the best evidence of market value to be the board of review's comparable #1 and the appellant's unadjusted comparable sales #1, #2, and #3. These comparables sold for prices ranging from \$269.88 to \$983.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$323.06 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: January 16, 2018



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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