



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

APPELLANT: Martin Leibforth  
DOCKET NO.: 20-35892.001-R-1  
PARCEL NO.: 15-33-311-014-0000

The parties of record before the Property Tax Appeal Board are Martin Leibforth, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:** \$7,695  
**IMPR.:** \$55,543  
**TOTAL:** \$63,238

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 2020 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 2-story dwelling of frame and masonry exterior construction with 2,754 square feet of living area. The dwelling is approximately 63 years old. Features of the home include an unfinished basement, central air conditioning, and a 2-car garage. The property has an 8,550 square foot site and is located in La Grange, Proviso Township, Cook County. The subject is classified as a class 2-06 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 the inequity argument, the appellant submitted information on two grid analyses for five equity comparables that are located in the same neighborhood code as the subject property. For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are improved with 2-story, class 2-06 dwellings of frame and

stucco exterior construction ranging in size from 2,522 to 2,988 square feet of living area. The homes range in age from 96 to 133 years old. Each comparable has a basement, one of which has finished area, and a 1-car or a 2-car garage. Four comparables each have central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from \$34,451 to \$49,761 or from \$13.66 to \$16.90 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$45,854 or \$16.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,238. The subject property has an improvement assessment of \$55,543 or \$20.17 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the same neighborhood code as the subject property. The comparables are improved with 2-story, class 2-06 dwellings of frame, masonry, or stucco exterior construction ranging in size from 2,545 to 2,679 square feet of living area. The homes range in age from 84 to 120 years old. Each comparable has a basement, two of which have finished area, and a 1-car or a 2-car garage. Three comparables each have central air conditioning. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$52,995 to \$63,518 or from \$20.25 to \$24.27 per square foot of living area. Based on this evidence, the board of review requested that 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 nine suggested comparables for the Board's consideration, each of which is a considerably older home than the subject. Nevertheless, the Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #5 as well as board of review comparables #3 and #4 which are similar to the subject in location, design, dwelling size, and some features. The comparables have improvement assessments ranging from \$45,579 to \$63,518 or from \$16.08 to \$24.27 per square foot of living area. The subject's improvement assessment of \$55,543 or \$20.17 per square foot of living area falls within the range established by the best comparables in this record and is well supported considering its newer age. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with an improvement assessment that is considerably lower than other comparables in this record. The Board also gives less weight to the appellant's comparable #4 as well as board of review comparables #1 and #2 which have basement finish, unlike the subject. Based on this record and after considering adjustments to the best comparables for differences from 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 improvement assessment based on inequity is not warranted.

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

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 16, 2024



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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