



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

APPELLANT: Ronald G Liebmann
DOCKET NO.: 21-25131.001-R-1
PARCEL NO.: 07-29-105-022-0000

The parties of record before the Property Tax Appeal Board are Ronald G Liebmann, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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 **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: \$4,139
IMPR.: \$11,081
TOTAL: \$15,220

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 2021 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 1-story dwelling of frame exterior construction with 1,140 square feet of living area.¹ The home is approximately 53 years old. Features include a 1-car garage. The property has an 8,715 square foot site and is located in Schaumburg, Schaumburg Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the land and improvement as the basis of appeal. In support of this argument, the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from

¹ The subject's description was gleaned from the evidence presented by the appellant. The appellant reported "None" for basement foundation.

1,186 to 1,309 square feet of living area. The homes range in age from 54 to 61 years old. Four comparables are each reported to lack a basement foundation and one comparable has a full basement with finished area. Two comparables each have central air conditioning. Three comparables each have a fireplace. Four comparables each have from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$7,843 to \$13,729 or from \$6.56 to \$11.30 per square foot of living area. The parcels range in size from 10,176 to 20,000 square feet of land area with land assessments ranging from \$4,834 to \$9,500 or of \$0.475 per square foot of land area.

Based on the foregoing evidence, the appellant requested that the improvement assessment be reduced to \$11,081 or \$9.72 per square foot of living area and the land improvement be increased to \$4,384 or \$0.50 per square foot of land area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated May 9, 2022 which disclosed the subject has a total assessment of \$19,917. The subject property has a land assessment of \$4,139 or \$0.475 per square foot of land area and an improvement assessment of \$15,778 or \$13.84 per square foot of living area, per the appellant's petition.

The board of review submitted its "Board of Review Notes on Appeal" for a different property than the subject under appeal. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four equity comparables in a different assessment neighborhood code than the subject. The comparables are improved with 1-story, class 2-03 dwellings of frame or frame and masonry exterior construction ranging in size from 1,092 to 1,404 square feet of living area. The homes are each 61 years old. Each comparable has a slab foundation and from a 1-car to a 2.5-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$15,893 to \$17,164 or from \$11.32 to \$15.43 per square foot of living area. The parcels range in size from 10,010 to 10,192 square feet of land area with land assessments ranging from \$4,254 to \$4,331 or \$0.42 per square foot of land 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 parties submitted nine suggested comparables for the Board's consideration for both the land and improvement inequity arguments.

In regard to the land assessment, the Board gives less weight to the board of review comparables which are located in a different neighborhood code than the subject and may not accurately reflect conditions in the subject's neighborhood.

The Board finds each of the appellant's comparables to be located in the subject's neighborhood code. The comparables have land assessments ranging from \$4,834 to \$9,500 or of \$0.475 per square foot of land area. The subject's land assessment of \$4,140 or \$0.475 per square foot of land falls below the range established by the best comparables on an overall basis and matches each of the appellant's comparables on a per square foot basis. The Board finds the subject's land is equitably assessed and no increase in the subject's land assessment is warranted.

In regard to the improvement assessment, the Board gives less weight to the board of review comparables which are located in a different neighborhood code than the subject and, like the land, may not accurately reflect conditions in the subject's neighborhood. The Board also accords diminished weight to the appellant's comparables #3 and #5 for disparities from the subject in garage amenity or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, #2, and #4 which are overall more similar to the subject in location, design/class, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$7,843 to \$13,729 or from \$6.56 to \$10.74 per square foot of living area. The subject's improvement assessment of \$15,778 or \$10.27 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. However, the subject's overall improvement assessment is excessive when considering its smaller dwelling and garage sizes when compared to the best comparables. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement is not supported and a reduction, commensurate with the subject's request, is justified.

In summary, based on the evidence, the Board finds the land is equitably assessed and no change in the land assessment is warranted; however, the improvement assessment is not equitably assessed and a reduction is 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



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: June 17, 2025



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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