



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

APPELLANT: Greg & Beth Leyser
DOCKET NO.: 21-35445.001-R-1
PARCEL NO.: 17-07-211-038-0000

The parties of record before the Property Tax Appeal Board are Greg & Beth Leyser, the appellants, by attorney Holly Zeilinga, of Worssek & Vihon, 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: \$17,856
IMPR.: \$68,144
TOTAL: \$86,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame exterior construction with 2,272 square feet of living area and which is approximately 25 years old. Features include a full basement finished with a formal recreation room, 3½ bathrooms, central air conditioning, two fireplaces, and a two-car garage. The property has a 2,976 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal.¹ In support of this argument, the appellants submitted information on four comparables. Comparables #3 and #4 will not be analyzed herein as the appellants failed to provide date and/or sale prices for these properties.

¹ In accordance with the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). The petition filed herein based the appeal on

Appellants' comparables #1 and #2 are located in the same assessment neighborhood code as the subject. The parcels contain 1,680 square feet of land area and are improved with class 2-78 three-story dwellings of masonry exterior construction. The dwellings are 23 and 25 years old, respectively, and contain 2,240 square feet of living area. Each comparable has a partial basement, 3½ bathrooms, central air conditioning and a two-car garage. Comparable #2 also has a fireplace. These properties sold in December 2013 and July 2016 for prices of \$600,000 and \$650,000 or for \$267.86 and \$290.18 per square foot of living area, including land, respectively. Based on the foregoing evidence, the appellants requested a reduced total assessment of \$74,429 which would reflect a market value of \$744,290 or \$327.59 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,000. The subject's assessment reflects a market value of \$860,000 or \$378.52 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject and in the subarea. The parcels contain either 2,928 or 2,952 square feet of land area and are improved with class 2-78 two-story or three-story dwellings of frame or masonry exterior construction. The dwellings range in age from 7 to 22 years old and range in size from 2,300 to 2,554 square feet of living area. Each comparable has a full basement, three of which have formal recreation rooms. Features include 2 to 3½ bathrooms, central air conditioning, and three comparables have a fireplace. Three of the comparables each have a two-car garage. These properties sold from February to October 2021 for prices ranging from \$1,090,000 to \$1,360,000 or from \$426.78 to \$550.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellants' sales #1 and #2 which occurred in 2016 and 2013, respectively, both sale dates more remote to the lien date at issue herein of January 1, 2021 than other sales in the record. The Board has given little weight to board of review sale #4, which differs in story height and is much newer

comparable sales only. Thus, assessment data submitted by both parties has not been considered by the Property Tax Appeal Board in accordance with the statutory mandate.

than the subject dwelling. The Board has given reduced weight to board of review sale #4 due to its significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. Each of these comparables are relatively similar to the subject in location, classification, lot size, story height, dwelling size, and some features. Adjustments to the comparables are necessary for differences in age, dwelling size, bathroom count, fireplace count, and/or lack of a garage amenity when compared to the subject. These comparables sold in February to October 2021 for prices ranging from \$1,090,000 to \$1,195,000 or from \$426.78 to \$519.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$860,000 or \$378.52 per square foot of living area, including land, which is below the range of the best comparable sales in the record both in terms of overall value and on a per-square-foot of living area basis, including land.

Based on this evidence and after considering necessary adjustments to the best comparables to make them more equivalent to the subject, 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(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: _____

May 20, 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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