



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

APPELLANT: Larry Leenheer  
DOCKET NO.: 23-22127.001-R-1  
PARCEL NO.: 22-32-203-005-0000

The parties of record before the Property Tax Appeal Board are Larry Leenheer, 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:** \$15,000  
**IMPR.:** \$15,000  
**TOTAL:** \$30,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 2023 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 1,030 square foot parcel of land improved with a 77-year-old, one-story, masonry, single-family dwelling, containing 1,478 square feet of living area. Features of the home include 1 bathroom and a 3-car garage. The property is located in Lemont, Lemont Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted information on three sales comparable properties. Each of the comparable sales were improved with a one-story dwelling of either frame or masonry construction. They ranged from 928 to 2,500 square feet of living area, from 41 to 80 years of age, and contained from 1.2 bathroom to 2 bathrooms. They sold between August of 2022 and June of 2023 for prices ranging from \$194.00 to \$323.78 per square foot of living area, including land.

In support of its inequity argument, appellant submitted six equity comparables. Each of the equity comparables were improved with a one-story dwelling of masonry construction. They ranged from 1,476 to 1,755 square feet of living area, from 31 to 114 years of age, and contained from 1 bathroom to 2 bathrooms. They ranged in proximity to the subject property from less than a half mile to 2.6 miles. They ranged in improvement assessment per square foot of living area from \$9.40 to \$20.69.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$106,680, with an improvement assessment of \$36,037, or \$24.38 per square feet of living area. The subject's assessment reflects a market value of \$1,066,800, or \$721.79 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted three comparable properties. The comparable properties were multi-story dwellings of either masonry or frame and masonry construction and ranged in size between 1,688 and 1,853 square feet of living area and in assessment between \$16.69 and \$24.41 per square foot of living area. They ranged in age between 26 and 34 years old and each had either a 2-car or a 3-car garage and from 1.1 to 2.1 bathrooms. The board of review did not provide any sales dates or sales prices for any of its comparables.

In rebuttal, appellant submitted a copy of a letter date July 16, 2024, from the Board of Review indicating a Certificate of Error for the subject property was issued but denied due to the instant pending matter with the Property Tax Appeal Board.

### **Conclusion of Law**

As a preliminary matter, appellant's evidence contains several handwritten notes that are almost illegible and and/or hard to analyze from the haphazard manner of their lack of organization. The Board analyzed the legible parts and as much of the evidence that it was able to discern.

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* meet this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be *appellant's sales comparables #1, #2, and #3*. These properties sold between August of 2022 and June of 2023 for prices ranging between \$194.00 to \$323.78 per square foot of living area, including land. The subject's current assessment of \$721.79 per square foot of living area, including land, reflects a market value above the market value established by the best comparables in this record. Based on this record, the Board finds appellant *has* proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment *is* warranted. The Board now finds the subject property to be fairly and equitably assessed.



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: \_\_\_\_\_

January 21, 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

AGENCY

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