



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

APPELLANT: Patrick J. Leyden  
DOCKET NO.: 23-23985.001-R-1  
PARCEL NO.: 22-31-203-001-0000

The parties of record before the Property Tax Appeal Board are Patrick J. Leyden, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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:** \$9,095  
**IMPR.:** \$61,904  
**TOTAL:** \$70,999

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 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 2-story dwelling of frame and masonry exterior construction with 3,426 square feet of living area.<sup>1</sup> The dwelling was constructed in 2013 and is approximately 10 years old. Features of the home include basement, central air conditioning, a fireplace and a 2-car garage. The property has a 13,993 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was found in the appraisal which included a detailed sketch with dimensions and area calculations that was provided by the appraiser and not refuted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$585,000 as of January 1, 2023. The appraisal was prepared by James L Ingrassia, an Associate Real Estate Trainee Appraiser and George K Stamas, a Certified General Real Estate Appraiser.

The intended use of the appraisal report was to establish an equitable ad valorem tax assessment. Users of the report included the taxpayer of record and various taxing bodies including the Property Tax Appeal Board. The appraisers indicated that the search for comparables focused on properties with a similar location and dwelling size and that the comparables included in the appraisal report were considered to be the best available and most similar in location and dwelling size.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting three comparable sales located within .59 of a mile of the subject property. The comparables have sites that range in size from 11,727 to 13,367 square feet of land area and are improved with two-story dwellings of masonry and frame or masonry construction that range in size from 2,713 to 3,601 square feet of living area. The homes are 24 or 30 years old. Each comparable has 2-car or a 3-car garage. The comparables sold from January 2022 to September 2022 for prices from \$555,000 to \$585,000 or from \$162.45 to \$211.94 per square foot of living area, land included.

The appraisers adjusted the comparables for differences with the subject in quality of construction, condition, dwelling size, finished basement area, garage size and porch/patio/decks arriving at adjusted prices ranging from \$571,900 to \$596,000 and an opinion of market value for the subject of \$585,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$58,500 which equates to a market value of \$585,000 or \$170.75 per square foot of living area, land included when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,999. The subject's assessment reflects a market value of \$709,990 or \$207.24 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 comparables located within approximately a ¼ of a mile or on the same block as the subject property. The comparables have sites that range in size from 12,534 to 16,860 square feet of land area and are improved with 2-story or 3-story dwellings of frame and masonry or masonry exterior construction that range in size from 3,417 to 3,670 square feet of living area. The homes range in age from 10 to 22 years old. Each comparable has a basement, central air conditioning, a fireplace and a 2-car or a 3-car garage. The comparables sold from February 2022 to June 2023 for prices ranging from \$735,000 to \$799,900 or from \$200.27 to \$234.09 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

**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 appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration.

The Board finds that the appraiser selected comparables properties which are less similar to the subject in location, age and/or dwelling size than the comparables submitted by the board of review. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal.

Furthermore, the Board also gives less weight to the board of review's comparable #1 which is less similar to the subject in design and dwelling size.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #3 and #4 which are more similar to the subject in dwelling size, location, and other features. These comparables sold from February 2022 to June 2023 for prices ranging from \$735,000 to \$799,900 or from \$204.74 to \$234.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$709,990 or \$207.24 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on an overall market value basis and within the range on a price per square foot basis. After considering adjustments to the comparables for differences with 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: June 16, 2026



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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