



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

APPELLANT: George & Julie Leroy  
DOCKET NO.: 07-28245.001-R-1  
PARCEL NO.: 17-06-111-015-0000

The parties of record before the Property Tax Appeal Board are George & Julie Leroy, the appellants, by attorney Mary Connelly, of Law Offices of Terrence Kennedy Jr. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 12,000**  
**IMPR.: \$ 39,168**  
**TOTAL: \$ 51,168**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,125 square foot land parcel improved with an eight-year old, three-story, masonry, multi-family dwelling. The improvement contains 2,445 square feet of living area as well as two apartments and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a five-block radius of the subject. The properties were improved with a two-story or three-story, masonry, multi-family dwelling with two full and one half-baths. They range: in age from 118 to 133 years; in size from 2,212 to 2,752 square feet of living area; and in improvement assessments from \$12.14 to \$12.35 per square foot. The properties each contain a full basement and a two-car garage. The subject's improvement assessment is \$16.02 per square foot of living area. The printouts for property #2 reflect that one or more home improvement exemptions were accorded that property.

As to the subject property, the appellants' pleadings stated that the subject property was part of the New Homes for Chicago program. Based upon this analysis, the appellants requested a reduction in the subject's assessment.

At hearing, the appellants' attorney stated that she had no personal knowledge of whether the submitted photographs represent the subject and suggested comparables as of the 2007 assessment date at issue. In addition, she stated that the suggested comparables were not in the same redevelopment program, as is the subject property.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$51,168. The board of review submitted descriptive and assessment data relating to four suggested comparables. The properties are improved with a three-story, masonry, multi-family dwelling. They range: in bathrooms from three to four; in units from three to four; in age from 90 to 123 years; in size from 2,709 to 2,772 square feet of living area; and in improvement assessment from \$17.16 to \$17.72 per square foot. Amenities include a full basement, while two properties also include garage area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the board of review's suggested comparables are located not only within the subject's subarea, but also within the same neighborhood.

After hearing the testimony and/or argument as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds the appellants have not met this burden.

The Board finds that comparables #1 and #2 submitted by the appellants as well as comparables #1 and #4 submitted by the board of review are most similar to the subject in exterior construction and improvement size. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$12.14 to \$17.66 per square foot of living area. The subject's improvement assessment at \$16.02 per square foot is within the range established by these comparables.

As a result of this analysis, the Board finds the appellants have not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction 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.

*Ronald R. Guit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: March 18, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.