



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

APPELLANT: Todd Leutkemeyer
DOCKET NO.: 21-25688.001-R-1
PARCEL NO.: 05-30-202-047-0000

The parties of record before the Property Tax Appeal Board are Todd Leutkemeyer, the appellant, by attorney Abby L. Strauss, of Schiller Law 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: \$56,409
IMPR.: \$28,591
TOTAL: \$85,000

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 masonry exterior construction with 2,704 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a partial basement, that has finished area, central air conditioning, two fireplaces and a 2-car garage. The property has a 32,234 square foot site and is located in Northfield, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved with class 2-04 dwellings of masonry exterior construction ranging in size from 2,466 to 3,176 square feet of living area. The appellant reported the dwellings range in

age from 61 to 69 years old. Two comparables have partial basements, one comparable has a crawl-space foundation, and one comparable has a slab foundation. The appellant failed to disclose whether the comparables with basements are unfinished or have finished basement area. Three comparables have central air conditioning, each comparable has either one or two fireplaces, and each comparable has either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$11,900 to \$28,954 or from \$4.37 to \$9.12 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,032. The subject property has an improvement assessment of \$40,623 or \$15.02 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the same neighborhood code as the subject. The board of review's comparable #2 is the same property as the appellant's comparable #1. The comparables are improved with class 2-04 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,368 to 2,766 square feet of living area. The dwellings range in age from 59 to 69 years old. One comparable has a full basement, that has finished area, and three comparables have crawl-space foundations. Each comparable has central air conditioning, one or three fireplaces, and a 2-car garage. The comparables have improvement assessments ranging from \$11,900 to \$26,621 or from \$4.37 to \$11.24 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal arguing the board of review's comparables #1, #3 and #4 differ from the subject in exterior construction.

Conclusion of Law

The taxpayer 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable properties for the Board's consideration, one of which was submitted by both parties. The Board finds none of the parties comparables are particularly similar to the subject. Six of the parties' comparables have older dwellings when compared to the subject and four lack basement foundations when compared to the subject. In addition, the two comparables submitted by the appellant with basement foundations lacked

information as to whether the comparables' basements are unfinished or have finished basement area. Nevertheless, the parties' comparables had improvement assessments ranging from \$11,900 to \$28,954 or from \$4.37 to \$11.24 per square foot of living area. The subject's improvement assessment of \$40,623 or \$15.02 per square foot of living area falls above the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

AGENCY

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