



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

APPELLANT: Daniel Niedermeyer  
DOCKET NO.: 08-25822.001-R-1  
PARCEL NO.: 15-33-323-025-0000

The parties of record before the Property Tax Appeal Board are Daniel Niedermeyer, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, 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:** \$3,540  
**IMPR.:** \$30,376  
**TOTAL:** \$33,916

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 1,148 square feet of living area. The dwelling is 10 years old. Features of the home include a partial finished basement, central air conditioning and a two-car garage. The property has a 2,950 square foot site and is located in La Grange, Proviso Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry or frame construction. All three suggested comparables contain 994 square feet of living area and are either 53 or 54 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full finished basement and central air conditioning. Two of the comparables have a two-car garage. The comparables have improvement assessments ranging from \$17,314 to \$19,648 or from \$17.41 to \$19.76 per square foot of living area. The subject's improvement assessment is \$30,376 or \$26.45 per square foot of living area. The appellant noted that the comparables had an average improvement assessment of \$18.92 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$21,736.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$33,916 was disclosed. The board also submitted the assessor's data sheet for the subject property. No further evidence in support of the subject's assessment was submitted by the board of review.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Property Tax Appeal Board gave little weight to the assessment equity comparables submitted into the record by the appellant. The appellant submitted three suggested comparables containing 994 square feet of living area. The comparables were either 53 or 54 years old; more than five times the age of the subject property. Also, comparables 1 and 2 are of masonry exterior construction, dissimilar to the subject's frame construction. In addition, photographic evidence submitted by the appellant tends to indicate the comparables are of different and inferior design than the subject property. The comparables have improvement assessments ranging from \$17,314 to \$19,648 or from \$17.41 to \$19.76 per square foot of living area. The subject's improvement assessment is \$30,376 or \$26.45 per square foot of living area. Although the subject has a higher improvement assessment per square foot than the range established by the comparables, the Board finds this is justified based on the fact the subject dwelling is significantly newer than all of the comparables.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property is inequitably assessed. In conclusion the Board finds no change in the assessment of the subject property as established by the board of review is 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*J. R.*

Member

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: August 23, 2013

*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.