

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Charles and Bonnie Mervis  
DOCKET NO.: 03-00817.001-R-1  
PARCEL NO.: 16-35-407-023

The parties of record before the Property Tax Appeal Board are Charles and Bonnie Mervis, the appellants, and the Lake County Board of Review.

The subject property is a 6,157 square foot parcel which has been improved with a 35-year old, two-story style single family dwelling of frame and masonry exterior construction containing 2,458 square feet of living area. The dwelling features a full partially-finished basement, fireplace, central air conditioning, and a two-car garage of 460 square feet of building area. The property is located in Highland Park, Moraine Township, Lake County, Illinois.

The appellants' appeal is based on unequal treatment in the assessment process. No dispute was raised with regard to the land assessment. The appellants submitted a grid analysis of three comparable properties located within one block of the subject along with color photographs of the subject and comparables. The comparables are described as two-story frame and masonry dwellings that are between 26 and 38 years old. Each of the comparables has an unfinished basement, fireplace, central air conditioning, and a garage ranging in size from 462 to 484 square feet of building area. Two of the comparables are also noted as having swimming pools. The comparable dwellings contain from 2,520 to 3,183 square feet of living area and have improvement assessments ranging from \$86,571 to \$132,170 or from \$34.35 to \$41.92 per square foot of living area. The subject's improvement assessment is \$101,100 or \$41.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$85,930 or \$34.96 per square foot of living area.

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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 Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	36,017
IMPR.:	\$	101,100
TOTAL:	\$	137,117

Subject only to the State multiplier as applicable.

PTAB/cck/5-13

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$137,117 was disclosed. The board of review presented a grid analysis along with property record cards for the three comparable properties set out in the grid. Board of review comparable number 3 was presented by the appellant as appellant's comparable number 2. Two of the three suggested comparables are described as being located in the same neighborhood code assigned by the assessor as the subject property; the location of the last suggested comparable was not more fully explained on this record.

The comparables as presented by the board of review consist of part one-story and part two-story masonry or frame and masonry dwellings that were constructed between 1963 and 1970. Each comparable has a basement, none of which are finished; each comparable has a garage, one of which is a basement garage; and each comparable features central air conditioning. One of the comparables features a fireplace and a pool. These comparable dwellings range in size from 2,490 to 2,926 square feet of living area and have improvement assessments ranging from \$99,945 to \$122,653 or from \$40.14 to \$41.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Illinois Supreme Court has held that 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 assessment data, the Board finds the appellants have not overcome this burden.

The parties submitted a total of five comparables for consideration by the Property Tax Appeal Board. Appellants' comparables number 3 differed significantly in age from the subject property and has been given less weight. The location of board of review comparable number 2 is not fully described in this record and it has been given less weight in the Board's analysis for this reason. The remaining comparables submitted by the parties were most similar to the subject in size, design, exterior construction, location and age. The Board finds the range established by the most similar comparables contained in this record is \$34.35 to \$41.92 per square foot of living area. These comparables received the greatest weight in the Board's analysis. The subject's \$41.13 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot

improvement assessment is supported and a reduction in the subject's assessment 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.



Chairman



Member



Member

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: May 30, 2008



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.