

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anne Harar
DOCKET NO.: 05-00846.001-R-1
PARCEL NO.: 16-36-124-024

The parties of record before the Property Tax Appeal Board are Anne Harar, the appellant; by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., in Chicago, and the Lake County Board of Review.

The subject property consists of a 56-year-old, two-story style brick dwelling that contains 1,806 square feet of living area. Features of the home include one fireplace, a 240 square foot garage and a partial unfinished basement.

Through her attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties. The comparables consist of two-story style brick dwellings that range in age from 63 to 78 years and range in size from 1,772 to 1,976 square feet of living area. Features of the comparables include central air-conditioning, one fireplace and partial unfinished basements. Three comparables have garages that contain from 228 to 660 square feet of building area. These properties have improvement assessments ranging from \$77,139 to \$91,237 or from \$41.87 to \$46.18 per square foot of living area. The subject has an improvement assessment of \$86,396 or \$47.84 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$79,048.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$139,990 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	53,594
IMPR.:	\$	85,297
TOTAL:	\$	138,891

Subject only to the State multiplier as applicable.

PTAB/MRT/10/9/07

analysis of three comparable properties. The comparables consist of two-story style brick or brick and frame dwellings that are 55 or 56 years old and range in size from 1,612 to 1,812 square feet of living area. Features of the comparables include one fireplace and partial basements, one of which contains 403 square feet of finished area. Two comparables have central air-conditioning and two have garages of 228 or 252 square feet of building area. These properties have improvement assessments ranging from \$73,788 to \$88,107 or from \$45.77 to \$48.62 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

In rebuttal, the appellant noted that only one of the board of review's comparables is assessed higher than the subject and that this property has central air-conditioning, an amenity not enjoyed by the subject.

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 Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the 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). 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 overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to three comparables submitted by the appellant because they were approximately 20 years older than the subject. The Board gave less weight to the board of review's comparable 1 because it has central air-conditioning, an amenity not enjoyed by the subject. This comparable is the only property in the record to have an improvement assessment higher than the subject at \$48.62 per square foot. The Board finds three comparables were similar to the subject in location, age and most property characteristics. These most representative comparables had improvement assessments ranging from \$45.77 to \$47.23 per square foot of living area. The subject's improvement assessment of \$47.84 per square foot of living area falls just above this range. Therefore, the Board finds the evidence in the record indicates a slight reduction in the subject's improvement assessment is justified.

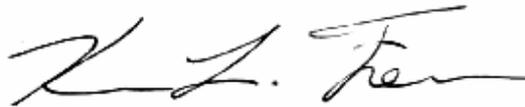
In conclusion, the Board finds the appellant has proven unequal treatment in the assessment process by clear and convincing

evidence and a reduction in the subject's improvement assessment 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.



Chairman



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: October 26, 2007



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.