

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Grant Bagan
DOCKET NO.: 05-00861.001-R-1
PARCEL NO.: 16-26-409-002

The parties of record before the Property Tax Appeal Board are Grant Bagan, 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 21 year-old, two-story style brick and frame dwelling that contains 4,496 square feet of living area. Features of the home include central air-conditioning, one fireplace, an 836 square foot garage and a full unfinished basement.

Through his 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 located on the subject's street and block. The comparables consist of two-story style brick dwellings that are 25 or 28 years old and range in size from 4,216 to 4,349 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 494 to 600 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$162,262 to \$197,184 or from \$37.31 to \$45.69 per square foot of living area. The subject has an improvement assessment of \$214,620 or \$47.74 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$290,542.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$316,960 was disclosed. In support of the subject's improvement assessment,

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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:	\$	102,340
IMPR.:	\$	209,424
TOTAL:	\$	311,764

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

the board of review submitted property record cards and a grid analysis of three comparable properties located on the subject's street. The comparables consist of two-story style brick or brick and frame dwellings that range in age from 21 to 26 years and range in size from 4,316 to 4,479 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 506 to 550 square feet of building area and full basements, one of which has 1,957 square feet of finished area. These properties have improvement assessments ranging from \$197,184 to \$247,044 or from \$45.69 to \$55.97 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 argued the board of review's comparable one is all brick and has 1,957 square feet of finished basement.

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.

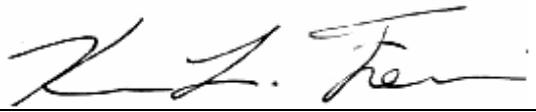
The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparables and the board of review's comparable one because their all brick exteriors differed from the subject's brick and frame exterior. The Board finds the board of review's comparables two and three were similar to the subject in terms of style, exterior construction, size, age and features and had improvement assessments of \$45.69 and \$46.58 per square foot. The subject's improvement assessment of \$47.74 falls above these two most representative comparables. Therefore, the Board finds a slight reduction in the subject's improvement assessment is justified.

In conclusion, the Board finds the appellant sufficiently established unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is incorrect and a reduction 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



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: December 7, 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.