

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lynda Strusnier
DOCKET NO.: 05-00879.001-R-1
PARCEL NO.: 16-25-104-008

The parties of record before the Property Tax Appeal Board are Lynda Strusnier, the appellant, by attorney Mitchell L. Klein of the Law Offices of Schiller, Klein & McElroy, P.C., in Chicago, Illinois, and the Lake County Board of Review.

The subject property is improved with a 56-year old, two-story dwelling of masonry and stucco construction containing 5,451 square feet of living area. Features include central air conditioning, a fireplace, a partial unfinished basement of 1,474 square feet of building area, and a garage of 575 square feet. The property is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellant submitted a grid analysis on three comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 54 to 72 years old for consideration. Features include one, two or six fireplaces and garages ranging in size from 528 to 687 square feet of building area. Each comparable has a basement ranging in size from 1,872 to 2,562 square feet of building area. No information was set forth regarding air conditioning. The comparables range in size from 4,217 to 5,386 square feet of living area and have improvement assessments ranging from \$194,902 to \$241,758 or from \$41.27 to \$52.60 per square foot of living area. The subject's improvement assessment is \$300,517 or \$55.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$238,045 or \$43.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$514,210 was

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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:

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| LAND: | \$ | 213,693 |
| IMPR.: | \$ | 300,517 |
| TOTAL: | \$ | 514,210 |

Subject only to the State multiplier as applicable.

disclosed.¹ In support of the subject's assessment, the board of review presented a letter and a grid analysis of four suggested comparable properties consisting of two-story masonry or stone and frame dwellings that range in age from 54 to 90 years old. Features include central air conditioning, two fireplaces, a basement ranging in size from 1,300 to 2,444 square feet of building area, two of which are partially finished, and garages ranging in size from 506 to 780 square feet. The dwellings range in size from 5,584 to 6,007 square feet of living area and have improvement assessments ranging from \$306,671 to \$348,386 or from \$54.78 to \$58.07 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 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 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 appellant has not met this burden.

The parties submitted seven comparables for the Board's consideration. Appellant's comparable #3 and board of review comparable #4 both differ substantially from the subject in age and have been given less weight by the Board for this reason. Appellant's comparable #1 is significantly smaller than the subject dwelling in living area square footage and has been afforded less weight in the Board's analysis for this reason. The Board finds the remaining four comparables submitted by both parties were deemed to be most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$41.27 to \$57.78 per square foot of living area. The subject's improvement assessment of \$55.13 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 equitable and a reduction in the subject's assessment is not warranted.

¹ On February 22, 2008, the Lake County Board of Review was given 30 days to file its evidence. By correspondence dated March 24, 2008, the board of review requested an extension of time to submit its evidence. An extension was granted to June 8, 2008. The board of review's evidence was then timely postmarked on June 5, 2008. Based on the foregoing, the Board denies appellant's request of September 26, 2008 to strike the board of review's evidence in this matter.

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.



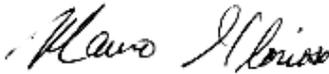
Chairman



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: June 19, 2009



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.