

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Barbara Pollack
DOCKET NO.: 05-00883.001-R-1
PARCEL NO.: 16-26-200-006

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

The subject property is improved with a 99-year old, two-story dwelling of stucco construction containing 6,035 square feet of living area. Features include central air conditioning, two fireplaces, a partial unfinished basement of 2,153 square feet of building area, and an attached garage of 984 square feet of building area. 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. In support of the inequity argument, the appellant submitted information on three comparable properties described as located in the immediate neighborhood and either comparable or superior to the subject property.

The comparables were described as two-story masonry dwellings that range in age from 56 to 80 years old for consideration. Two of the comparables have one fireplace, a basement of either 1,891 or 2,342 square feet of building area, and a garage of either 506 or 990 square feet of building area. The comparables range in size from 5,404 to 6,116 square feet of living area and have improvement assessments ranging from \$151,084 to \$203,744 or from \$24.70 to \$35.55 per square foot of living area. The subject's improvement assessment is \$220,629 or \$36.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$188,051 or \$31.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed.

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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:	\$	279,283
IMPR.:	\$	220,629
TOTAL:	\$	499,912

Subject only to the State multiplier as applicable.

The board of review presented a letter along with a grid analysis containing descriptions and assessment information on four comparable properties along with color photographs of the subject and comparables. The comparables consist of two-story stucco or masonry dwellings that range in age from 80 to 95 years old. Board of review comparables #2 and #3 are the same as appellant's comparables #2 and #3, but with slight variations in description. Three of the four comparables feature central air conditioning and one or three fireplaces; three also have a full unfinished basement ranging in size from 1,826 to 2,342 square feet of building area. All of the comparables have a garage ranging in size from 418 to 990 square feet of building area. The dwellings range in size from 4,972 to 5,899 square feet of living area and have improvement assessments ranging from \$179,611 to \$250,286 or from \$33.24 to \$42.43 per square foot of living area.

In the letter, the board of review notes the subject's exterior construction is actually stucco as opposed to the masonry reported by the appellant. The board of review also contended appellant's comparable #1 received a preferential historical rehabilitation exemption which reduced the 2005 assessment from \$41.43 per square foot to \$24.70 per square foot; appellant's comparable #2 was actually stucco construction and appellant's comparable #3 had no basement. 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 a total of five comparables for the Board's consideration. The Board finds appellant's comparable #1, which had preferential historical rehabilitation exemption in 2005, and board of review comparable #4 to be most similar to the subject in size, design, location, and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$41.43¹ and \$42.43 per square foot of living area. The subject's improvement assessment of \$36.56 per square foot of living area is below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the

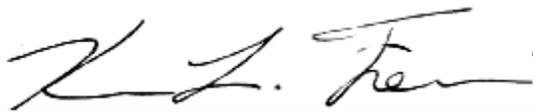
¹ Prior to application of the historical rehabilitation exemption for appellant's comparable #1.

subject's per square foot improvement assessment is equitable 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.



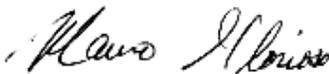
Chairman



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: 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.