

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joshua Berngard
DOCKET NO.: 05-00918.001-R-1
PARCEL NO.: 16-03-302-011

The parties of record before the Property Tax Appeal Board are Joshua Berngard, 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 32-year old, two-story dwelling of masonry construction containing 3,830 square feet of living area. Features include central air conditioning, two fireplaces, a full basement, and a one-car attached garage of 875 square feet of building area. The property is located in Lake Forest, 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. Appellant also reported the subject property was purchased in February 2005 for \$1,300,000.

In support of the inequity argument, appellant submitted information on four comparable properties along with color photographs and a parcel map depicting the location of the subject and comparables. The comparables were described as two-story masonry dwellings that range in age from 28 to 35 years old for consideration. Features include central air conditioning, one or two fireplaces, basements, and garages ranging in size from 576 to 932 square feet of building area. The comparables range in size from 3,670 to 4,047 square feet of living area and have improvement assessments ranging from \$180,389 to \$193,703 or from \$47.87 to \$49.30 per square foot of living area. The subject's improvement assessment is \$218,278 or \$56.99 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$186,635 or \$48.73 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. In

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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:	\$	188,785
IMPR.:	\$	218,278
TOTAL:	\$	407,063

Subject only to the State multiplier as applicable.

support of the subject's current assessment, the board of review presented a grid analysis of three suggested comparables, a letter from the Moraine Township Assessor, and black and white photographs of the subject and comparables presented by both parties.

The board of review provided descriptions and assessment information on three comparable properties, two of which were located on the same street as the subject property. The comparables consist of two-story frame and masonry dwellings that range in age from 32 to 35 years old. Features include central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 840 to 1,020 square feet of building area. The dwellings range in size from 3,468 to 3,820 square feet of living area and have improvement assessments ranging from \$202,593 to \$223,156 or \$58.04 and \$58.42 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.

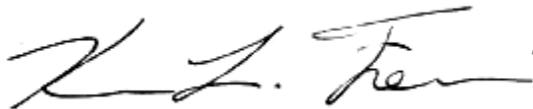
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 a total of seven suggested comparables for the Board's consideration. Based on differences in size, being either sufficiently larger or smaller than the subject property, the Board has given less weight to appellant's comparable #1 and board of review comparable #3. The remaining five comparables presented by both parties were very similar to the subject in size, design, exterior construction, location 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 \$48.59 to \$58.04 per square foot of living area. The subject's improvement assessment of \$56.99 per square foot of living area is within the range of the most similar comparables on this record. 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.

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.



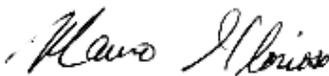
Chairman



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.