

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Vibhakar Shah
DOCKET NO.: 05-00919.001-R-1
PARCEL NO.: 16-03-307-039

The parties of record before the Property Tax Appeal Board are Vibhakar Shah, 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 an 18-year old, two-story dwelling of frame and masonry construction containing 4,564 square feet of living area. Features include central air conditioning, two fireplaces, a full basement, and a one-car garage of 984 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. The appellant submitted a grid analysis of four suggested 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 frame or masonry dwellings that range in age from 24 to 32 years old for consideration. Features include central air conditioning, one or three fireplaces, a basement, and a garage ranging in size from 611 to 884 square feet of building area. The comparables range in size from 4,047 to 4,996 square feet of living area and have improvement assessments ranging from \$193,703 to \$280,175 or from \$47.87 to \$56.31 per square foot of living area. The subject's improvement assessment is \$267,147 or \$58.54 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$246,319 or \$53.97 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 support of the subject's assessment, the board of review

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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:	\$	232,503
IMPR.:	\$	267,147
TOTAL:	\$	499,650

Subject only to the State multiplier as applicable.

presented a letter from the Moraine Township Assessor along with a grid analysis of three comparable properties consisting of two-story masonry or frame and masonry dwellings that range in age from 18 to 26 years old. Features include central air conditioning, two or three fireplaces, and basements, one of which has 1,004 square feet of finished area. Each property has a garage ranging in size from 713 to 962 square feet of building area. The dwellings range in size from 4,347 to 4,520 square feet of living area and have improvement assessments ranging from \$248,308 to \$272,656 or from \$57.12 to \$60.32 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.

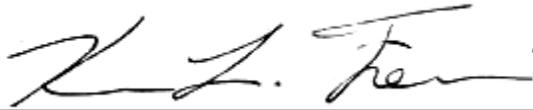
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 comparables for the Board's consideration. The Board has given less weight to appellant's comparables #1, #2 and #3 due primarily to differences in age and due to size as to comparable #1. Similarly, the Board has given less weight to board of review comparable #3 due to its age. The Board finds the remaining three comparables submitted by both parties were most 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 \$56.31 to \$60.32 per square foot of living area. The subject's improvement assessment of \$58.54 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.

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.



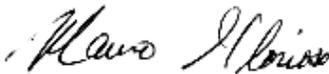
Chairman



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.