

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Seymour Regal  
DOCKET NO.: 05-01234.001-R-1  
PARCEL NO.: 16-15-301-004

The parties of record before the Property Tax Appeal Board are Seymour Regal, the appellant, by attorney Mendy Pozin, Northbrook, Illinois; and the Lake County Board of Review.

The subject property consists of a one-story brick dwelling containing 2,756 square feet of living area that was built in 1963. Features include a partial unfinished basement, central air conditioning, a fireplace, and a 484 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board through counsel claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis detailing three suggested comparables located in close proximity to the subject. In addition, the comparables are located in subject's assessment neighborhood as defined by the local assessor. The properties are improved with brick and frame one-story dwellings that were built in 1956 or 1959. One comparable has central air conditioning and a fireplace. All the comparables have attached garages ranging in size from 336 to 552 square feet. The dwellings range in size from 2,339 to 2,742 square feet of living area and have improvement assessments ranging from \$65,869 to \$78,173 or from \$28.16 to \$28.56 per square foot of living area. The subject property has an improvement assessment of \$113,177 or \$41.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$176,015 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and spreadsheets detailing seven comparables. None of the comparables are located in the subject's assessment neighborhood, as defined by the local

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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:	\$	62,838
IMPR.:	\$	90,952
TOTAL:	\$	153,790

Subject only to the State multiplier as applicable.

assessor, nor was their proximate location in relationship to the subject disclosed. They consist of a part one-story and part two-story frame dwelling and six, one-story brick dwellings that were constructed from 1945 to 1987. All the comparables have unfinished basements, four comparables contain central air conditioning, four comparables have at least one fireplace, and all the comparables have attached or detached garages ranging in size from 437 to 978 square feet. The dwellings range in size from 2,099 to 3,608 square feet of living area and have improvement assessments ranging from \$87,686 to \$149,244 or from \$38.84 to \$45.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant argued unequal treatment in the assessment process. 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 a reduction in the subject assessment is warranted.

The parties submitted ten assessment comparables for the Board's consideration. The Board placed less weight on all seven of the comparables submitted by the board of review. Notwithstanding that comparables 1 and 2 are dissimilar in age and size when compared to the subject, the Property Tax Appeal Board finds none of the comparables are located in subject's assessment neighborhood, as defined by the local assessor, nor was their proximate location in relationship to the subject disclosed, which detracts from the weight of this evidence. The Board also gave diminished weight to one comparable submitted by the appellant. This suggested comparable does not have a basement, dissimilar to the subject. The Board finds the remaining two comparables to be most representative of the subject in terms of age, size, design, location and amenities. These comparables have improvement assessments of \$65,869 and \$78,173 or \$28.16 and \$28.56 per square foot of living area. The subject property has an improvement assessment of \$113,177 or \$41.07 per square foot of living area, which is higher than the only two similar comparables contained in this record. After considering adjustments to these comparables for differences when compared to the subject, such as age, size and features, the Board finds a reduction in the subject's improvement assessment is supported.

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Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject'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 are 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: September 28, 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.