

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robin Nasatir
DOCKET NO.: 05-01258.001-R-3
PARCEL NO.: 17-31-302-084

The parties of record before the Property Tax Appeal Board are Robin Nasatir, the appellant, by attorney Mendy Pozin of Northbrook, and the Lake County Board of Review.

The subject property consists of a two-story style stone dwelling built in 1920 that contains 12,868 square feet of living area. Features of the home include a partial unfinished basement, seven fireplaces and an attached 638 square foot garage. The subject property is located in Highland Park in Moraine Township.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as applied to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties located relatively close, within 2 to 3 miles, of the subject. At the outset of the hearing, appellant's counsel agreed to the subject's improvement characteristics as described by the board of review. The comparables consist of two-story or two and one-half-story brick, brick and frame, stucco or stone dwellings that were built from 1891 to 1938 and range in size from 9,606 to 14,304 square feet of living area. The properties were located in Moraine Township within 2 to 3 miles from the subject. The comparables have features that include at least three fireplaces, garages that contain from 308 to 1,288 square feet of building area and partial basements. Two of the comparables have central air-conditioning and partially finished basement areas. One of the homes has an indoor pool area. The properties have improvement assessments ranging from \$570,121 to \$1,281,208 or from \$57.52 to \$79.62 per square foot of living area. The subject has an improvement assessment of \$1,528,712 or \$118.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$757,622 or \$58.88 per square foot of living area.

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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: \$ 471,991
IMPR.: \$ 1,225,034
TOTAL: \$ 1,697,025

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$2,000,703 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards and a grid analysis of eleven comparable properties located in the subject's township and within the neighboring township in Lake Forest. The comparables consist of 1¾, 2, 2¼ or 2½-story style brick, frame and brick, stucco, or stone dwellings built from 1882 to 1934 and range in size from 8,440 to 12,837 square feet of living area. Nine of the comparables has central air-conditioning. Each comparables has at least two fireplaces. Nine of the comparables has at least one attached garage. The properties have partial basements with six properties having some finished area. The properties have improvement assessments ranging from \$828,757 to \$1,630,184 or from \$93.21 to \$148.02 per square foot of living area.

Sam Whitehead, Deputy Assessor of Moraine Township, testified that he personally viewed the interior of the subject property in November 2006. The subject featured unique custom work of excellent quality in average condition.

During cross-examination, the board of review revealed that its comparables one through three were located in Moraine Township with the remaining four through eleven being located in neighboring Shields Township. The properties ranged from one and one-half miles to several miles from the subject. Robert Ross, Chief Lake County Assessor, agreed that comparables four through eleven, located in Lake Forest, is an area that has a higher median sales price level than the subject's Highland Park area. The board of review was unable to offer credible evidence or testimony regarding the assessment practices of Shields Township. Based on this evidence, the board of review requested the subject's total assessment be confirmed.

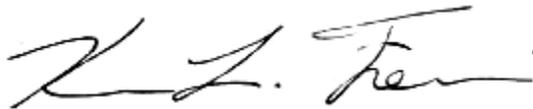
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellant's argument was 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 the appellant has overcome this burden.

The Board finds the parties submitted fifteen comparables for its consideration. The Board finds the appellant's comparable #3 was dissimilar in exterior construction, design and/or size when compared to the subject. Therefore, this comparable received reduced weight in the Board's analysis. The Board also gave less

weight to the board of review's comparables #1 and #4 through #11 because they were dissimilar in exterior construction, design, location and/or size when compared to the subject. The board of review agreed that these properties were located in an area of the county which contained higher median market values than the subject's location. The board of review failed to submit credible testimony or documentary evidence to show that these properties, located several miles away in Shields Township, were comparable and equivalent to properties located the subject's Moraine Township. Two of the three comparables submitted by the board of review (#2 and #3) that were located within the subject's township were more similar to the subject and relatively close in proximity (1.5 to 2 miles) from the subject. Therefore, the Board finds the board of review's comparables #2 and #3 and the appellant's comparables #1, #2 and #4 were most similar to the subject in most respects, including location. These most representative comparables had improvement assessments ranging from \$57.52 to \$98.19 per square foot of living area. The subject improvement assessment of \$118.80 is above this range. The Property Tax Appeal Board recognizes these properties differ from the subject in design, exterior construction and/or size. However, after considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record and a reduction in the subject's assessment is 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.

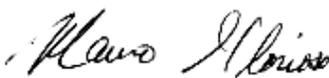
Chairman



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: April 24, 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.