

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Andrew Hochberg
DOCKET NO.: 05-01276.001-R-2
PARCEL NO.: 17-31-302-159

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

The subject property consists of 77 year-old, two-story style brick dwelling that contains 5,478 square feet of living area. Features of the home include central air-conditioning, four fireplaces, a 462 square foot garage and a partial, unfinished basement. The subject is located in Highland Park, Moraine Township.

Through his attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties, two of which are located on the subject's street. The comparables consist of two-story style dwellings of brick, brick and frame, or stucco exterior construction that range in age from 77 to 80 years and range in size from 5,229 to 5,801 square feet of living area. Features of the comparables include central air-conditioning, two to five fireplaces, garages that contain from 460 to 850 square feet of building area and full or partial basements, one of which contains 1,301 square feet of finished area. These properties have improvement assessments ranging from \$222,415 to \$246,663 or from \$41.45 to \$43.04 per square foot of living area. The subject has an improvement assessment of \$399,774 or \$72.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$234,732 or \$42.85 per square foot.

(Continued on Next Page)

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:	\$	520,717
IMPR.:	\$	334,158
TOTAL:	\$	854,875

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

During the hearing, the appellant's attorney argued three of the appellant's comparables were located in the same assessor's assigned neighborhood code as the subject, whereas none of the comparables submitted by the board of review was in the subject's neighborhood code.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$920,491 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of four comparable properties. The comparables consist of two-story style brick or frame dwellings that range in age from 48 to 85 years and range in size from 4,683 to 5,948 square feet of living area. Features of the comparables include central air-conditioning, one to five fireplaces and garages that contain from 506 to 1,135 square feet of building area. Three comparables have full or partial basements, one of which contains 1,512 square feet of finished area, and one comparable has no basement. These properties have improvement assessments ranging from \$334,275 to \$407,660 or from \$67.87 to \$79.35 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review's representative acknowledged the improvement assessment of the board's comparable 3 had been changed to \$61.00 per square foot. The representative further acknowledged that while the comparables submitted by the board of review were not in the same assessor's assigned neighborhood code as the subject, several were located within a few blocks of the subject and one was about ten blocks from the subject. The representative testified that Highland Park and Morrairie Township are not homogeneous areas, that there is a wide variety of home styles and that significant fluctuations in assessments are not uncommon.

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 Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the appeal. 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 eight comparables for its consideration. The Board gave less weight to the appellant's comparable 2 because its stucco exterior differed from the subject's brick exterior. The Board gave less weight to the board of review's comparables 1 and 4 because they were significantly smaller in living area when compared to the subject. The Board also gave less weight to the board of review's comparable 2 because it was 29 years newer than the subject. The Board finds the appellant's comparables 1, 3 and 4 and the board of review's comparable 3 were similar to the subject in terms of style, exterior construction, age, size, location and features and had improvement assessments ranging from \$41.45 to \$61.00 per square foot of living area. The subject's improvement assessment of \$72.98 per square foot falls well above this range.

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 similar properties contained in the record. In conclusion, the Board finds the appellant has established unequal treatment in the assessment process by clear and convincing evidence and the subject property'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 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: December 7, 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.