

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Erik Pedersen
DOCKET NO.: 05-01285.001-R-1
PARCEL NO.: 16-36-210-031

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

The subject property consists of a two-story style brick and stucco dwelling, built in 1927, that contains 2,782 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 420 square foot garage and a full finished basement.

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. The comparables consist of two-story style brick or stone and frame dwellings that were built between 1936 and 1938 and range in size from 2,657 to 2,900 square feet of living area. Features of the comparables include one fireplace, garages that contain from 225 to 380 square feet of building area and full or partial basements, three of which have some finished areas. Three comparables have central air-conditioning. These properties have improvement assessments ranging from \$101,404 to \$104,707 or from \$35.71 to \$38.83 per square foot of living area. The subject has an improvement assessment of \$159,086 or \$57.18 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$216,239.

During the hearing, the appellant testified his comparables were located one to three blocks from the subject and that the board of review's comparables one and three were located two miles or more from the subject. The appellant submitted a map depicting

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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:	\$	91,049
IMPR.:	\$	159,086
TOTAL:	\$	250,135

Subject only to the State multiplier as applicable.

PTAB/MRT/10/9/07

the relative positions of both parties' comparables to the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$250,135 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style dwellings of frame, stone and frame, or brick exterior construction that were built between 1924 and 1935. The comparables range in size from 2,612 to 2,964 square feet of living area and have features that include central air-conditioning, one or two fireplaces, garages that contain from 400 to 440 square feet of building area and full or partial basements, two of which have finished areas of 916 and 1,045 square feet, respectively. These properties have improvement assessments ranging from \$150,073 to \$171,886 or from \$56.33 to \$58.32 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 testified the subject's neighborhood has a wide variety of housing styles and that the relative proximity of a comparable to the subject is not as important as similarity in design, construction, age and features. The board of review's representative called the deputy township assessor as a witness. The witness testified the subject's neighborhood is very large and that all properties in the neighborhood are comparable.

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 not 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 not overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the board of review's comparables one and three because they were located two miles or more from the subject, notwithstanding the deputy

township assessor's testimony that all comparables in the subject's neighborhood code are similar. The Board finds the appellant's comparables and the board of review's comparable two were two-story dwellings like the subject and were similar to the subject in location, size, age and most property characteristics. The comparables had improvement assessments ranging from \$35.71 to \$57.99 per square foot of living area. The subject's improvement assessment of \$57.18 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

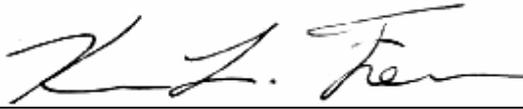
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish 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 correct.

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

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: October 26, 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.