

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jon Stewart
DOCKET NO.: 05-01362.001-R-1
PARCEL NO.: 16-32-219-003

The parties of record before the Property Tax Appeal Board are Jon Stewart, the appellant, by attorney Edward P. Larkin of Park Ridge, Illinois, and the Lake County Board of Review.

The subject property consists of 13,939 square feet of land area (.32 acre) and has been improved with a split-level dwelling of masonry construction which was built in 1957. The dwelling contains 1,801 square feet of living area and features central air conditioning, a partial, finished basement which is including in the living area square footage, and both an open porch of 273 square feet and a concrete patio of 648 square feet. A detached two-car garage of 440 square feet of building area was built in 2002. The property is located in Deerfield, West Deerfield Township, Illinois.

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement. No dispute was raised concerning the land assessment. The appellant submitted information on three comparable properties located on the same street as the subject and described as split-level frame and masonry dwellings that were built in 1956 or 1957. Each dwelling has central air conditioning; one comparable has two fireplaces and two comparables have garages or carports of 209 and 260 square feet of building area, respectively. The comparables range in size from 1,554 to 1,782 square feet of living area and have improvement assessments ranging from \$52,321 to \$58,954 or from \$32.88 to \$33.67 per square foot of living area. The subject's improvement assessment is \$65,182 or \$36.19 per square foot of living area. Appellant further noted that the subject's

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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:	\$	60,337
IMPR.:	\$	65,182
TOTAL:	\$	125,519

Subject only to the State multiplier as applicable.

2003 improvement assessment was reduced by the Property Tax Appeal Board in Docket No. 03-00818.001-R-1. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$60,099 or \$33.37 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$125,519¹ was disclosed. The board of review presented a letter from the West Deerfield Township Assessor Steven W. Stanger and a grid analysis with descriptions and assessment information on five comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of split-level masonry or frame and masonry dwellings that were built in 1958. Features include central air conditioning and three comparables have a fireplace. Each comparable has a garage ranging in size from 330 to 560 square feet of building area and all of the dwellings have decks and/or porches ranging in size from 42 to 394 square feet. The dwellings each contain 1,806 square feet of living area and have improvement assessments ranging from \$64,257 to \$68,114 or from \$35.58 to \$37.72 per square foot of living area. The board further noted that 2005 was a new quadrennial in Deerfield Township and thus the 2003 prior decision by the Property Tax Appeal Board on the subject property would not be carried forward to 2005. Based on this evidence, the board of review requested confirmation of the subject's assessment of \$65,182 or \$36.19 per square foot of living area.

For rebuttal, appellant noted that two of the comparables suggested by the board of review were assessed lower than the subject on a square foot basis, and that none of the comparables was located on the subject's street in contrast to the appellant's comparables, all of which were located on the subject's street.

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.

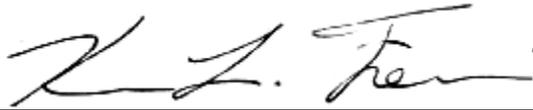
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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.

¹ The Notice issued by the Lake County Board of Review indicated a land assessment of \$60,337 plus an improvement assessment of \$65,182, for a total assessment of \$125,519. Inexplicably the board of review's Notes on Appeal indicate a land assessment after board of review action of \$60,182 for a total assessment of \$125,364.

The parties submitted eight equity comparables for the Board's consideration. In analyzing the comparables, the Board has given less weight to appellant's comparables 1 and 3; comparable 1 lacks a garage like the subject property and comparable 3 is smaller than the subject dwelling. The Board has also given less weight to board of review comparables 2 and 5 because they both lack the additional substantial porch and/or deck areas of the subject dwelling. Based on this analysis, the Board finds the remaining four comparables submitted by both parties to be most similar to the subject in size, design, exterior construction, location, features, 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 \$32.88 to \$37.72 per square foot of living area. The subject's improvement assessment of \$36.19 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 supported 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.

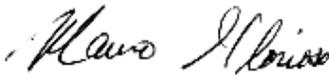
Chairman



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: 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.