

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald & Felicia Levin
DOCKET NO.: 05-01406.001-R-3
PARCEL NO.: 17-31-302-168

The parties of record before the Property Tax Appeal Board are Ronald & Felicia Levin, the appellants, by attorney Derek Lax of Laser, Pokorny, Schwartz, Friedman & Economos, P.C., in Chicago, the Lake County Board of Review and North Shore School District No. 112, the intervenor, by attorney Robert E. Swain of Hodges, Loizzi, Eisenhammer, Rodick & Kohn, in Arlington Heights.

The subject property consists of an 83,200 square foot parcel improved with an 8,047 square foot brick dwelling constructed in 2000. The 1.75-story home has features that include central air-conditioning, two fireplaces, an 831 square foot garage and a partial basement with 2,400 square feet of finished area.

Through their attorney, the appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity contention, the appellants submitted information on three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparable lots range in size from 26,384 to 51,100 square feet of land area and have land assessments ranging from \$215,915 to \$353,998 or from \$6.92 to \$8.18 per square foot. The subject has a land assessment of \$395,094 or \$4.75 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

In support of the improvement inequity contention, the appellants submitted improvement assessment information on the same three comparables used to support the land inequity argument. The comparable dwellings were reported to consist of two-story style

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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:	\$	395,094
IMPR.:	\$	627,586
TOTAL:	\$	1,022,680

Subject only to the State multiplier as applicable.

PTAB/MRT/10/9/07

brick dwellings that were built between 1991 and 2004 and range in size from 6,538 to 7,745 square feet of living area. Features of the comparables include central air-conditioning, three or four fireplaces, garages that contain from 826 to 1,104 square feet of building area and full or partial basements, one of which contains 3,048 square feet of finished area. These properties have improvement assessments ranging from \$464,127 to \$572,901 or from \$68.47 to \$76.19 per square foot of living area. The subject has an improvement assessment of \$627,586 or \$77.99 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$546,282 or \$67.89 per square foot.

During the hearing, the appellants testified the majority of the subject's back yard is in a ravine and is unusable land. The appellants failed to submit any credible market evidence to document the subject's alleged loss in value due to the ravine.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$1,022,680 was disclosed. In support of the subject's land assessment, the board of review submitted information on three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables range in size from 40,118 to 110,945 square feet of land area and have land assessments ranging from \$301,329 to \$495,577 or from \$4.49 to \$7.51 per square foot.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same three comparables used to support the subject's land assessment. The comparables consist of two-story style frame or stone and dryvit dwellings that were built between 1995 and 2002 and range in size from 6,728 to 8,467 square feet of living area. Features of the comparables include central air-conditioning, one or three fireplaces, garages that contain from 1,131 to 1,480 square feet of building area and full or partial basements, two of which contain finished areas of 1,696 and 3,369 square feet, respectively. These properties have improvement assessments ranging from \$529,602 to \$759,212 or from \$77.71 to \$89.67 per square foot of living area. The board of review also submitted property record cards and a grid of the appellants' comparables, indicating that the appellants' comparable two was of stone, stucco and frame exterior construction. 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 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 appellants have not overcome this burden.

Regarding the land inequity argument, the Board finds the parties submitted information on six comparables. The Board gave less weight to the appellants' comparable three because it was significantly smaller than the subject lot. The Board finds five comparables had land assessments ranging from \$4.49 to \$7.51 per square foot of land area. The subject's land assessment of \$4.75 per square foot falls near the low end of this range. The Board also finds the appellants submitted no evidence to support their contention that the ravine portion of the subject lot has contributed to a loss in value. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

Regarding the improvement inequity argument, the Board finds the parties submitted six comparables. The comparables were all similar to the subject in terms of size, age and property characteristics and had improvement assessments ranging from \$68.47 to \$89.67 per square foot of living area. The subject's improvement assessment of \$77.99 per square foot falls near the middle of this range. The Board thus finds the evidence in the record supports the subject's improvement assessment.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's land and improvement assessments as established by the board of review are 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.