

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Debbie McDonald
DOCKET NO.: 06-00030.001-R-1
PARCEL NO.: 03-25-303-005

The parties of record before the Property Tax Appeal Board are Debbie McDonald, the appellant, by attorney Mitchell L. Klein of the Law Offices of Schiller, Klein & McElroy, P.C., in Chicago, Illinois, and the Lake County Board of Review.

The subject property is improved with a 14-year old, one-story dwelling of frame construction containing 2,613 square feet of living area. Features include central air conditioning, a fireplace, a full basement of 2,613 square feet, and an attached garage of 1,225 square feet of building area. The property is located in Wadsworth, Newport Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellant submitted information in a grid analysis on three comparable properties, two of which were located on the same street as the subject property, described as one-story frame or masonry dwellings that range in age from 10 to 28 years old for consideration. Features include central air conditioning, basements ranging in size from 825 to 2,820 square feet of building area, and garages ranging in size from 484 to 1,200 square feet of building area. Two of the comparables have a fireplace. The comparable dwellings range in size from 2,310 to 2,820 square feet of living area and have improvement assessments ranging from \$64,663 to \$99,365 or from \$26.84 to \$35.24 per square foot of living area. The subject's improvement assessment is \$102,185 or \$39.11 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$84,530 or \$32.35 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 \$124,633 was disclosed. The board of review presented a letter from the Newport Township Assessor along with a grid analysis of four

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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:	\$	22,448
IMPR.:	\$	102,185
TOTAL:	\$	124,633

Subject only to the State multiplier as applicable.

suggested comparables and a grid reflecting changes/corrections to the appellant's three comparables. In the letter, the assessor described that the subject is located in a neighborhood comprised of four subdivisions of custom built homes, ranging broadly in terms of size, style, quality and age.

In support of the assessment, the board of review presented descriptions and assessment information on four comparable properties located in two nearby subdivisions and consisting of one-story frame, masonry, or frame and masonry dwellings that range in age from 15 to 31 years old. Features include central air conditioning, full or partial basements, and garages ranging in size from 648 to 780 square feet of building area. Three comparables have one or two fireplaces. The dwellings range in size from 2,351 to 2,961 square feet of living area and have improvement assessments ranging from \$89,879 to \$118,955 or from \$36.12 to \$40.17 per square foot of living area.

In response to the appellant's evidence, the board of review through the township assessor pointed out that comparable #1 was actually a split-level design, not a one-story, and the dwelling contains only 1,641 square feet of above-grade living area, not the 2,409 square feet of living area reported by the appellant. As to appellant's comparables #2 and #3, the dwellings were said to be of inferior quality to the subject property. With the modification in size to appellant's comparable #1, the improvement assessments presented by appellant actually range from \$34.97 to \$39.40 and thus, the subject's assessment of \$39.11 falls within the range of the comparables suggested by the appellant. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted a total of seven comparables for the Board's consideration. Appellant's comparable #1 has been given less weight due to its split-level design as compared to the subject's one-story design along with its lesser above-grade living area square footage. Board of review comparable #1 has also been given less weight in light of its age of 31 years as compared to the subject's age of 14 years. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in size, design, exterior construction,

location 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 \$80,787 to \$118,955 or from \$34.97 to \$40.17 per square foot of living area. The subject's improvement assessment of \$102,185 or \$39.11 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 equitable and a reduction in the subject's assessment is not warranted.

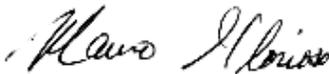
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 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.