

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cindy Leonard  
DOCKET NO.: 06-00183.001-R-1  
PARCEL NO.: 10-28-101-002

The parties of record before the Property Tax Appeal Board are Cindy Leonard, 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 2-year old, two-story dwelling of frame and masonry construction containing 3,507 square feet of living area with a full unfinished basement of 1,763 square feet, central air conditioning, a fireplace, and an attached one-car garage of 1,066 square feet of building area. The property is located in Hawthorn Woods, Fremont Township, Lake County.

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 along with black and white photographs of the subject and three comparable properties. The comparables were said to be in the "immediate neighborhood" of the subject and were described as two-story frame dwellings that were either 5 or 8 years old. Features included basements ranging in size from 1,921 to 2,009 square feet of building area, central air conditioning, one or two fireplaces, and garages ranging in size from 693 to 846 square feet. The comparables range in size from 3,821 to 3,865 square feet of living area and have improvement assessments ranging from \$160,345 to \$164,487 or from \$41.97 to \$42.56 per square foot of living area. The subject's improvement assessment is \$157,502 or \$44.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$148,030 or \$42.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented a letter from the Fremont Township

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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:	\$	52,942
IMPR.:	\$	157,502
TOTAL:	\$	210,444

Subject only to the State multiplier as applicable.

Assessor along with a grid analysis including descriptions and assessment information on three comparable properties consisting of two-story frame and masonry dwellings that range in age from 4 to 6 years old. Features included basements ranging in size from 1,433 to 2,647 square feet of building area, central air conditioning, one or two fireplaces, and a garage ranging in size from 660 to 747 square feet of building area. The dwellings range in size from 3,078 to 3,867 square feet of living area and have improvement assessments ranging from \$143,417 to \$174,744 or from \$44.29 to \$46.59 per square foot of living area. Based on this 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.

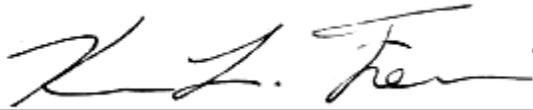
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 six suggested comparables for the Board's consideration. In examining the comparables relative to the subject property, the Board finds that board of review comparable #3 is quite a bit smaller than the subject property and has been given less weight by the Board for this reason. The Board finds the remaining five comparables submitted by both parties were quite 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 \$41.97 to \$45.19 per square foot of living area. The subject's improvement assessment of \$44.91 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.



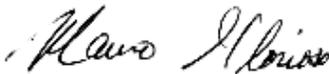
Chairman



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: June 19, 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.