

AMENDED
PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Herbert & Jean Schmidt
DOCKET NO.: 06-00223.001-R-1
PARCEL NO.: 05-09-301-005

The parties of record before the Property Tax Appeal Board are Herbert & Jean Schmidt, the appellants, by attorney Liat Mesler of Golan & Christie, LLP, in Chicago, and the Lake County Board of Review.

The subject property consists of a 120 year-old, two-story style frame dwelling that contains 2,150 square feet of living area. Features of the home include central air conditioning, an 880 square foot garage and a partial unfinished basement.

Through an attorney, the appellants 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 appellants submitted two grid analyses detailing a total of 6 comparable properties, one of which is located next door to the subject. The comparables consist of part one-story and part two-story, or two and one-half-story style frame dwellings that range in age from 5 to 77 years and range in size from 1,828 to 2,710 square feet of living area. Features of the comparables include garages that contain from 350 to 441 square feet of building area and central air conditioning. Three comparables have full or partial basements, two of which have finished areas of 468 and 1,058 square feet and four have a fireplace. These properties have improvement assessments ranging from \$56,478 to \$94,045 or from \$22.51 to \$36.17 per square foot of living area. The subject has an improvement assessment of \$97,899 or \$45.53 per square foot. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$56,502 or \$26.28 per square foot.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$128,152 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and two grid analyses of nine comparable properties located in the same

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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:	\$	30,253
IMPR.:	\$	97,899
TOTAL:	\$	128,152

Subject only to the State multiplier as applicable.

assessor's assigned neighborhood code as the subject. One comparable is located on the subject's street and block. The comparables consist of two-story, part one-story and part two-story, part one-story and part one and three-quarter-story, or part one and one-half-story and part two-story frame or stone and frame dwellings that range in age from 15 to 68 years and range in size from 1,476 to 2,659 square feet of living area. Six comparables have garages or a carport that contain from 300 to 726 square feet of building area, four have central air conditioning, six have one or two fireplaces and five have full or partial basements, one of which contains 1,303 square feet of finished area. These properties have improvement assessments ranging from \$66,253 to \$150,918 or from \$42.69 to \$56.76 per square foot of living area. The board of review also submitted maps that depict the locations of the appellants' and the board of review's comparables relative to the subject. Based on this evidence, the board of review requested the subject's 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 appellants' 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.

The Board finds the parties submitted 15 comparables for its consideration. The Board gave less weight to the appellants' comparables 1, 2 and 6 and the board of review's comparables 1, 2, 5 and 9 because they differed significantly in size when compared to the subject. The Board gave less weight to the appellants' comparables 3 and 5 and the board of review's comparables 3 and 4 because they were significantly newer than the subject. The Board finds the appellants' comparable 4 and the board of review's comparables 6, 7 and 8 were similar to the subject in terms of design, exterior construction, size and age and had improvement assessments ranging from \$32.01 to \$44.55 per square foot of living area. The subject's improvement assessment of \$45.53 per square foot falls above this range. However, the Board finds the comparable at the high end of the range, board of review comparable 8, has no garage or basement, features which are enjoyed by the subject. The Board finds the subject's higher improvement assessment is warranted, given these features. Therefore, the Board 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. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is 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.



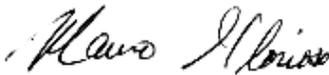
Chairman



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: July 28, 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.