

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anna Mia  
DOCKET NO.: 06-00284.001-R-1  
PARCEL NO.: 16-16-308-029

The parties of record before the Property Tax Appeal Board are Anna Mia, the appellant, by attorney Joanne P. Elliott of Elliott & Associates in Des Plaines, Illinois, and the Lake County Board of Review.

The subject property is improved with a two-story dwelling of masonry construction built in 1995 and containing 3,646 square feet of living area. Features of the dwelling include a full, unfinished basement of 2,648 square feet of building area, central air conditioning, a fireplace, and an attached garage of 900 square feet of building area. The subject property is located in Highland Park, West Deerfield Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised with regard to the land assessment. For purposes of contesting the improvement assessment, appellant submitted a grid analysis of four comparable properties described as two-story frame and masonry dwellings built from 1994 to 1996 and located in the same subdivision and on the same street as the subject for consideration. The comparables feature unfinished basements ranging in size from 840 to 2,213 square feet of building area, central air conditioning, a fireplace, and a garage ranging in size from 682 to 792 square feet of building area. These comparables range in size from 3,350 to 3,828 square feet of living area and have improvement assessments ranging from \$237,806 to \$269,990 or from \$65.80 to \$71.99 per square foot of living area. The subject's improvement assessment is \$282,773 or \$77.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$255,730 or \$70.14 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 \$412,663 was disclosed. In support of the current assessment, the board of

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:  | \$ | 129,890 |
| IMPR.: | \$ | 269,804 |
| TOTAL: | \$ | 399,694 |

Subject only to the State multiplier as applicable.

review presented a grid analysis with descriptions and assessment information on three comparable properties, two of which are located on the same street as the subject property; the location of the third comparable, other than being in the same assessor's neighborhood code, is not clear on the record. The comparables consist of two-story frame or frame and masonry dwellings that were built between 1994 and 1996. Features of the comparables include full unfinished basements ranging in size from 1,404 to 2,251 square feet of building area, central air conditioning, one fireplace, and an attached garage ranging in size from 828 to 1,031 square feet of building area. The dwellings range in size from 3,386 to 3,576 square feet of living area and have improvement assessments ranging from \$254,878 to \$277,415 or from \$75.27 to \$77.58 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 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 met this burden.

The parties have submitted seven properties for consideration before the Board. Considering location only, the Board has given less weight to board of review comparable #1 due to its unclear location in relationship to the subject property. The Board finds the remaining six comparables are all most similar to the subject in location, age, design and features, with the primary distinction being exterior construction; none of the suggested comparable properties has all brick exterior construction like the subject property. Furthermore, the board of review's comparables #2 and #3 differ substantially from the subject in size in that these dwellings consist of 1,404 and 2,121 square feet of living area respectively, as compared to the subject consisting of 3,646 square feet of living area. For the size differences, the Board has afforded less weight in its analysis to these two comparables presented by the board of review. Thus, due to their similarities to the subject, the appellant's four comparables received the most weight in the Board's analysis.

These comparables had improvement assessments that ranged from \$65.80 to \$71.99 per square foot of living area. The subject's improvement assessment of \$77.56 per square foot of living area is above this range. While an improvement assessment slightly above the range can be justified given the superior all brick exterior construction of the subject, after considering

adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment of \$77.56 per square foot of living area is not supported and a reduction in the subject's assessment 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: October 31, 2008



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.