

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frank Schnitzler
DOCKET NO.: 06-00417.001-R-1
PARCEL NO.: 06-36-301-010

The parties of record before the Property Tax Appeal Board are Frank Schnitzler, the appellant, and the Lake County Board of Review.

The subject property consists of a two-story frame dwelling containing 3,124 square feet of living area that was built in 2001. Features include an unfinished basement, central air conditioning, a fireplace, and a 792 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted a limited assessment analysis of three suggested comparables. The appellant indicated the comparables are located in the subject's subdivision with two properties located along the subject's street. In addition, comparables 1 and 2 are located in the subject's assessment neighborhood while comparable 3 is located in a different assessment neighborhood as defined by the township assessor.

The comparables consist of two-story frame dwellings that were built from 1996 to 2002. Features include unfinished basements, central air conditioning and attached garages ranging in size from 529 to 576 square feet. Two comparables have a fireplace. The dwellings range in size from 3,120 to 3,194 square feet of living area and have improvement assessments ranging from \$126,820 to \$132,290 or from \$39.95 to \$41.92 per square foot of living area. The subject property has an improvement assessment of \$147,004 or \$47.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

(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:	\$	29,526
IMPR.:	\$	144,954
TOTAL:	\$	174,480

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$176,350 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a spreadsheet detailing 14 suggested comparables. The board of review's evidence indicates nine comparables are located along the subject's street and ten comparables are located within the subject's assessment neighborhood as defined by the township assessor. Four comparables are located in a different assessment neighborhood as defined by the township assessor.

The comparables consist of two-story frame dwellings that were built from 1995 to 2000. Nine comparables have full or partial unfinished basements and five comparables have partial finished basements. All the comparables have central air conditioning and 792 square foot attached garages. Thirteen comparables have a fireplace. The dwellings range in size from 2,842 to 3,356 square feet of living area and have improvement assessments ranging from \$130,600 to \$162,662 or from \$43.07 to \$51.38 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 appellant argued 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 appellant has overcome this burden.

The parties submitted 17 assessment comparables for the Board's consideration. The Board gave diminished weight to eight suggested comparables. One comparable submitted by the appellant is not located in the subject's assessment neighborhood as defined by the township assessor nor was its proximity in relation to the subject disclosed. Five comparables submitted by the board of review have finished basements unlike the subject. Additionally, four comparables submitted by the board of review are not located in the subject's assessment neighborhood as defined by the township assessor nor were their proximity in relation to the subject disclosed.

The Property Tax Appeal Board finds nine comparables are most similar when compared to the subject in location, age, size, design and features. Eight of these comparable are located along

the subject's street. They have improvement assessments ranging from \$126,820 to \$155,191 or from \$39.95 to \$46.41 per square foot of living area. The subject property has an improvement assessment of \$147,004 or \$47.06 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in this record on a per square foot basis. Therefore, the Board finds a reduction in the subject's improvement assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a 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: April 1, 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

Docket No. 06-00417.001-R-1

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.