

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stephen and Gerry Keen  
DOCKET NO.: 06-00687.001-R-1  
PARCEL NO.: 16-26-107-001

The parties of record before the Property Tax Appeal Board are Stephen and Gerry Keen, the appellants, 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 42-year old, two-story dwelling of masonry and frame construction containing 2,559 square feet of living area. Features include a partial basement, central air conditioning, two fireplaces, and a one-car attached garage of 440 square feet of building area. The dwelling also has an enclosed porch of 208 square feet and an open porch of 111 square feet. The property is located in Highland Park, Moraine Township, Lake County, Illinois.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants through counsel submitted information on four comparable properties located within 0.24 miles from the subject and described as two-story masonry dwellings that range in age from 41 to 43 years old. Features include partial basements, central air conditioning, one fireplace, and a garage of either 440 or 575 square feet of building area. The comparables range in size from 2,500 to 2,574 square feet of living area and have improvement assessments ranging from \$100,942 to \$105,956 or from \$40.14 to \$41.26 per square foot of living area. The subject's improvement assessment is \$111,918 or \$43.74 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$104,253 or \$40.74 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 \$175,257 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry and frame

(Continued on Next Page)

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:	\$	63,339
IMPR.:	\$	111,918
TOTAL:	\$	175,257

Subject only to the State multiplier as applicable.

dwellings that were 42 or 43 years old. Features included partial basements, one of which included finished area, central air conditioning, one fireplace, and a garage ranging in size from 420 to 483 square feet of building area. Each comparable includes an open porch ranging in size from 100 to 330 square feet. The dwellings range in size from 2,245 to 2,409 square feet of living area and have improvement assessments ranging from \$95,043 to \$103,157 or from \$42.34 to \$42.82 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.

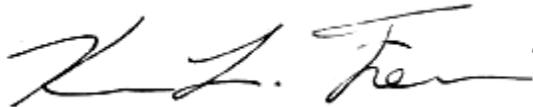
The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted seven comparables for consideration by the Property Tax Appeal Board. The Board finds that with the exception of the 208 square foot enclosed porch of the subject property, all of the comparables submitted by both parties were very similar to the subject in size, design, basement area, and/or age. The comparables had improvement assessments from \$95,043 to \$105,956 or from \$40.14 to \$42.82 per square foot of living area. The subject's improvement assessment of \$111,918 or \$43.74 per square foot of living area is slightly above this range, but is justified by its additional enclosed porch area and additional fireplace. 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.



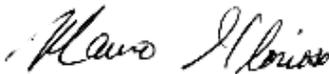
Chairman



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: 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.