

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ken and Vicky Tickman
DOCKET NO.: 06-00688.001-R-1
PARCEL NO.: 16-34-302-025

The parties of record before the Property Tax Appeal Board are Ken and Vicky Tickman, 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 16-year old, two-story dwelling of masonry and frame construction containing 4,551 square feet of living area. Features include a full basement of which 1,500 square feet have been finished, central air conditioning, a fireplace, and a one-car attached garage of 964 square feet of building area. The dwelling also has an 848 square foot open porch. The property is located in Highland Park, Moraine Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant through counsel submitted information on three comparable properties located within 0.1 miles from the subject and described as two-story frame dwellings that range in age from 16 to 17 years old. Features include unfinished basements, central air conditioning, one fireplace, and a garage of ranging in size from 758 to 914 square feet of building area. The comparables range in size from 2,437 to 2,600 square feet of living area and have improvement assessments ranging from \$274,311 to \$277,558 or from \$63.61 to \$64.59 per square foot of living area. The subject's improvement assessment is \$329,676 or \$72.44 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$291,582 or \$64.07 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 \$469,798 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 frame dwellings

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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:	\$	140,122
IMPR.:	\$	329,676
TOTAL:	\$	469,798

Subject only to the State multiplier as applicable.

that were 16 or 18 years old. Features included finished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 759 to 854 square feet of building area. The dwellings range in size from 4,013 to 5,197 square feet of living area and have improvement assessments ranging from \$286,573 to \$392,330 or from \$67.65 to \$75.49 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the board of review's comparables, appellant's counsel pointed out that each of the comparables has a larger finished basement area than the subject property; two of the comparables have a second fireplace; and one comparable also features a swimming pool and pool house.

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.

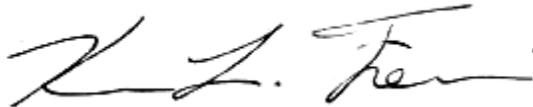
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 six comparables for consideration by the Property Tax Appeal Board. Each of the appellant's comparables, while similar in location, age, design, and size, differs in exterior construction and does not have any finished basement area. Due to these differences, the appellant's comparables have been given less weight in the Board's analysis. As noted in appellant's rebuttal evidence, board of review comparable #2 has an additional in-ground swimming pool and pool house amenity not enjoyed by the subject property; for this reason, it has been given less weight in the Board's analysis. The Board finds the remaining two comparables submitted by the board of review were most similar to the subject in size, design, basement finish, 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 of \$286,573 and \$330,867 or \$67.65 and \$71.41 per square foot of living area. The subject's improvement assessment of \$329,676 or \$72.44 per square foot of living area is slightly above this range, but is justified by its additional porch area and larger garage area. 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.



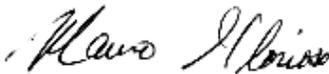
Chairman



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.