

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Margaret Hayner
DOCKET NO.: 06-00689.001-R-1
PARCEL NO.: 16-34-104-008

The parties of record before the Property Tax Appeal Board are Margaret Hayner, the appellant, 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 41-year old, two-story dwelling of masonry construction containing 2,542 square feet of living area. Features include a partial, unfinished basement, central air conditioning, a fireplace, and a one-car attached garage of 462 square feet of building area. The property is located in Deerfield, 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 from 0.13 to 0.32 miles from the subject and described as two-story frame dwellings that range in age from 41 to 42 years old. Features include partial basements, central air conditioning, one fireplace, and a garage of either 442 or 506 square feet of building area. The comparables contained 2,542 or 2,600 square feet of living area and have improvement assessments ranging from \$117,268 to \$119,256 or from \$45.19 to \$46.91 per square foot of living area. The subject's improvement assessment is \$48.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$117,135 or \$46.08 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 206,867 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 or frame and masonry dwellings were 40 or 41 years old. Features included partial basements, one of which included finished area, central air conditioning, one or two fireplaces, and a garage of either

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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:	\$	84,704
IMPR.:	\$	122,163
TOTAL:	\$	206,867

Subject only to the State multiplier as applicable.

462 or 467 square feet of building area. The dwellings contain either 2,542 or 2,742 square feet of living area and have improvement assessments ranging from \$120,136 to \$130,625 or from \$47.26 to \$48.77 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 two of the comparables also have porch and/or deck features, one property includes a partially finished basement of 318 square feet, and one property has a second fireplace.

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.

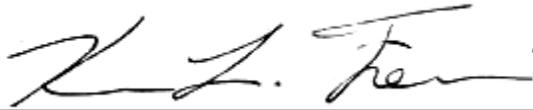
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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. Due to this difference in exterior construction, the appellant's comparables have been given less weight in the Board's analysis. The Board finds the comparables submitted by the board of review were most similar to the subject in size, design, exterior construction, 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 that ranged from \$120,136 to \$130,625 or from \$47.26 to \$48.77 per square foot of living area. The subject's improvement assessment of \$122,163 or \$48.06 per square foot of living area is within this range. 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.



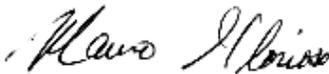
Chairman



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.