

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Lieber
DOCKET NO.: 06-00690.001-R-1
PARCEL NO.: 16-34-412-014

The parties of record before the Property Tax Appeal Board are Michael Lieber, 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 2-year old, two-story dwelling of brick construction containing 4,855 square feet of living area with an unfinished basement. Features include central air conditioning, two fireplaces, and a one-car garage of 918 square feet. The property is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties located within one-half mile of the subject and described as two-story brick dwellings that range in age from 3 to 7 years old. Features include basements, two of which are finished, central air conditioning, one or ten fireplaces, and garages ranging in size from 704 to 897 square feet of building area. The comparables range in size from 4,301 to 4,961 square feet of living area and have improvement assessments ranging from \$258,115 to \$298,874 or from \$56.38 to \$65.63 per square foot of living area. The subject's improvement assessment is \$324,891 or \$66.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$298,631 or \$61.51 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 \$401,594 was disclosed. In support of the subject's assessment, the board of review submitted a two-page letter along with a grid analysis of five suggested comparables with a map depicting location and applicable property record cards.

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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:	\$	76,703
IMPR.:	\$	324,891
TOTAL:	\$	401,594

Subject only to the State multiplier as applicable.

In the grid analysis, the board of review presented descriptions and assessment information on five comparable properties located in close proximity to the subject and consisting of two-story brick or brick and frame dwellings that range in age from 2 to 3 years old. Features include basements, three of which included finished areas,¹ central air conditioning, one or two fireplaces, and a garage ranging in size from 679 to 718 square feet of building area. The dwellings range in size from 4,186 to 4,668 square feet of living area and have improvement assessments ranging from \$283,355 to \$341,252 or from \$64.03 to \$73.21 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant through counsel noted differences in number of bathrooms, the living area square footage of board of review comparable #1 and the large finished basement areas of board of review comparables #4 and #5.

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.

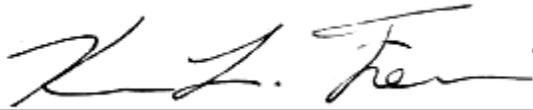
The parties submitted nine suggested comparables to support their respective positions. Appellant's comparable #2 and board of review comparable #1 have been given less weight due to differences in living area square footage from the subject property. The Board finds the remaining seven comparables submitted by both parties to be similar to the subject in size, design, exterior construction, location 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 \$56.38 to \$73.21 per square foot of living area. The subject's improvement assessment of \$66.92 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.

¹ Board of review comparable #3 was not assessed until 2007 for its finished basement.

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.



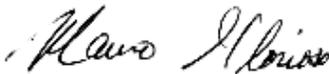
Chairman



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.