

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marv and Sandra Zessar
DOCKET NO.: 06-00691.001-R-1
PARCEL NO.: 16-36-205-084

The parties of record before the Property Tax Appeal Board are Marv and Sandra Zessar, 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 58-year old, two-story dwelling of frame and masonry construction containing 4,087 square feet of living area with a partial, unfinished basement, central air conditioning, two fireplaces, and an attached one-car garage of 462 square feet of building area. 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 three comparable properties described as 1.75 or two-story frame or masonry dwellings that range in age from 58 to 71 years old¹ for consideration. Features include basements, one of which is partially finished, central air conditioning, one or two fireplaces, and a garage ranging in size from 220 to 550 square feet of building area. The comparables range in size from 3,690 to 4,232 square feet of living area and have improvement assessments ranging from \$154,094 to \$166,915 or from \$38.83 to \$41.76 per square foot of living area. The subject's improvement assessment is \$171,817 or \$42.04 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$163,520 or \$40.01 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 \$363,142 was disclosed. In support of the subject's assessment, the board of review presented a two-page letter along with a grid analysis of

¹ The age of comparable #3 was not stated on the grid analysis; the board of review asserted the dwelling was built in 1939

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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:	\$	191,325
IMPR.:	\$	171,817
TOTAL:	\$	363,142

Subject only to the State multiplier as applicable.

three suggested comparables with property record cards and a grid analysis with property record cards of the three comparables presented by the appellant.

As to the board of review's supportive data, the grid consists of three comparables consisting of two-story frame or frame and masonry dwellings that range in age from 64 to 71 years old. Board of review comparable #2 is the same as appellant's comparable #2. Features include unfinished basements, central air conditioning, a fireplace, and a garage ranging in size from 220 to 550 square feet of building area. The dwellings range in size from 3,402 to 4,232 square feet of living area and have improvement assessments ranging from \$143,169 to \$166,915 or from \$39.44 to \$42.08 per square foot of living area.

As to the comparables presented by the appellant, the board of review notes that comparable #1 is actually 83 years old rather than 58 years old as reported by appellant and the dwelling actually consists of 3,511 square feet of living area, rather than 4,039 as reported by appellant; this size change results in an improvement assessment of \$44.67 per square foot of living area. Appellant's comparable #2 actually has a frame and masonry exterior and appellant's comparable #3 is actually a frame constructed dwelling rather than masonry as reported by the appellant. Lastly, as to appellant's comparable #3, the board of review reports the dwelling to be 67 years old.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant noted the effective age of comparable #1 was correctly reported by the appellant and the appellant correctly reported the living area square footage as 4,039 square feet as set forth on the property record card. In addition, in the rebuttal appellant noted differences in actual age, basement area, porches, and quality grade between the subject and the comparables suggested by the board of review.

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.

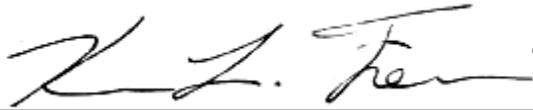
The parties submitted a total of five comparables to support their respective positions. As to appellant's comparable #1, the Property Tax Appeal Board finds support in the record for 4,039

square feet of living area. As to the age issue, the Board finds the most standard way to analyze age is by actual age as reflected by date of construction rather than an effective age figure. With these matters in mind, the Property Tax Appeal Board finds appellant's comparable #1 differs substantially from the subject in age and has been afforded less weight in the Board's analysis for this reason. The Board finds the remaining comparables submitted by both parties to be somewhat 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 \$39.44 to \$42.08 per square foot of living area. The subject's improvement assessment of \$42.04 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.



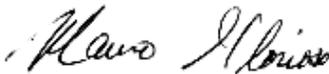
Chairman



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.