

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Oppman
DOCKET NO.: 06-00695.001-R-1
PARCEL NO.: 15-32-114-005

The parties of record before the Property Tax Appeal Board are Michael Oppman, 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 36-year old, one-story dwelling of frame construction containing 1,614 square feet of living area. Features include central air conditioning, one fireplace, and a one-car attached garage of 442 square feet of building area. The property is located in Buffalo Grove, Vernon 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 0.2 miles from the subject and described as one-story frame dwellings that were either 35 or 36 years old. Features include central air conditioning and a garage of 442 square feet of building area. One comparable also has a fireplace. The comparables contain either 1,614 or 1,854 square feet of living area and have improvement assessments ranging from \$65,888 to \$72,598 or from \$39.16 to \$41.30 per square foot of living area. The subject's improvement assessment is \$67,997 or \$42.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$65,254 or \$40.43 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 \$98,312 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame dwellings that were 36 years old. Features included central air conditioning, one fireplace, and a garage of 442 square feet of building area. The dwellings each contain 1,614 square feet of

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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:	\$	30,315
IMPR.:	\$	67,997
TOTAL:	\$	98,312

Subject only to the State multiplier as applicable.

living area and have improvement assessments ranging from \$67,983 to \$69,734 or from \$42.12 to \$43.21 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 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 seven comparables for consideration by the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in size, design, exterior construction, and/or age. These comparables had improvement assessments that ranged from \$65,888 to \$69,734 or from \$39.16 to \$43.21 per square foot of living area. The subject's improvement assessment of \$67,997 or \$42.13 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.

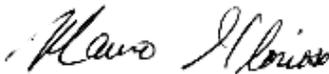


Chairman



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: August 24, 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.