

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Gutterman
DOCKET NO.: 06-00696.001-R-1
PARCEL NO.: 15-21-101-028

The parties of record before the Property Tax Appeal Board are David Gutterman, 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 an 18-year old, two-story dwelling of frame construction containing 1,887 square feet of living area. Features include a partial basement which includes 484 square feet finished as a recreation room, central air conditioning, one fireplace, and an attached one-car garage of 441 square feet of building area. In addition there is a 417 square foot concrete patio and a 49 square foot utility shed. 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 four comparable properties located within 0.29 miles from the subject and described as two-story frame¹ dwellings that were 17 or 18 years old. Features include partial basements, central air conditioning, and a garage of 441 square feet of building area. One comparable included a fireplace also. The comparables contained either 1,887 or 2,077 square feet of living area and had improvement assessments ranging from \$86,926 to \$105,942 or from \$46.07 to \$52.68 per square foot of living area. The subject's improvement assessment is \$105,995 or \$56.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$95,104 or \$50.40 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 \$135,762 was

¹ Both the color photographs and the property record cards submitted by the board of review establish that the subject and comparables consist of frame exterior construction.

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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:	\$	29,767
IMPR.:	\$	105,995
TOTAL:	\$	135,762

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame dwellings that ranged in age from 16 to 18 years old. Features included basements, two of which included 534 and 556 square foot recreation rooms, respectively, central air conditioning, and a garage of 441 square feet of building area. Three comparables also had one fireplace; one comparable had a 224 square foot enclosed porch and all four comparables have decks ranging in size from 280 to 623 square feet. The dwellings range in size from 1,811 to 1,903 square feet of living area and have improvement assessments ranging from \$107,396 to \$115,766 or from \$56.49 to \$61.35 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 eight 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 \$86,926 to \$115,766 or from \$46.07 to \$61.35 per square foot of living area. The subject's improvement assessment of \$105,995 or \$56.17 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.

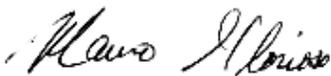


Chairman



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.