

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dr. Richard Sherman  
DOCKET NO.: 06-00763.001-R-1  
PARCEL NO.: 16-29-108-031

The parties of record before the Property Tax Appeal Board are Dr. Richard Sherman, the appellant, by attorney Melissa K. Whitley of Marino & Associates, P.C., in Chicago, Illinois; and the Lake County Board of Review.

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,528 square feet of living area. The subject was built in 1989 and features central air-conditioning, one fireplace and a 1,330 square foot basement with 532 square feet of finished area.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. The appellant submitted information on four comparable properties described as single family homes located in close proximity to the subject. The design, exterior construction and air-conditioning information for each comparable and the subject was not provided. The comparables contain at least one fireplace and a basement ranging from 1,023 to 1,568 square feet of basement area. The properties range in age from 31 to 68 years old. The comparables range in size from 3,042 to 3,744 square feet of living area and have improvement assessments ranging from \$139,135 to \$192,945 or from \$44.27 to \$51.53 per square foot of living area. The subject's improvement assessment is \$195,387 or \$55.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on six comparable properties consisting of two-story masonry or frame and masonry dwellings that were built in either 1988 or 1989. The homes have central air-conditioning, one fireplace, garages ranging from 528 to 713 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:	\$	65,123
IMPR.:	\$	195,387
TOTAL:	\$	260,510

Subject only to the State multiplier as applicable.

building area and unfinished basements. The dwellings range in size from 3,452 to 3,634 square feet of living area and have improvement assessments ranging from \$198,903 to \$239,893 or from \$57.55 to \$66.01 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.

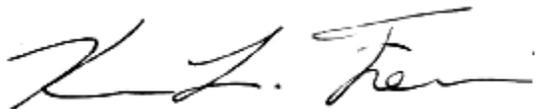
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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.

Based on the limited information provided, the Board finds the board of review's comparables were more similar to the subject in size, design, exterior construction, basement area 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 \$57.55 to \$66.01 per square foot of living area. The subject's improvement assessment of \$55.38 per square foot of living area is below 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 supported 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

*Mark Morris*

*Walter R. Gorski*

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

*Allen Castrovillari*

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.