



**Final Administrative Decision of the
State of Illinois
PROPERTY TAX APPEAL BOARD**

APPELLANT: John Logan
DOCKET NO.: 06-00832.001-R-1
PARCEL NO.: 16-06-403-065

The parties of record before the Property Tax Appeal Board are John Logan, the appellant, by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; and the Lake County Board of Review.

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: \$202,988
IMPR: \$363,374
TOTAL: \$566,362

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a ten year-old, two-story style brick dwelling that contains 4,378 square feet of living area. Features of the home include central air conditioning, two fireplaces, an 810 square foot garage and a full basement with 1,130 square feet of finished area.

Through his attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located in the subject's subdivision, two of which are on the subject's street. The appellant did not report the comparables' exterior construction, but the properties consist of two-story style dwellings that range in age from six to eleven years and range in size from 4,756 to 6,018 square feet of living area. Features of the comparables include central air conditioning, one to three fireplaces, garages that contain from 853 to 1,118 square feet of building area and full basements, two of which contain finished areas of 1,128 and 2,836 square feet.

These properties have improvement assessments ranging from \$378,850 to \$433,826 or from \$72.09 to \$79.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appellant's counsel claimed the property record card for the board of review's comparable two indicates that home is actually a part one-story and part one and one-half-story structure.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$566,362 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. One comparable is on the subject's street. The comparables were reported to consist of two-story style brick or brick and frame dwellings that are eight years old and range in size from 4,421 to 4,950 square feet of living area. Features of the comparables include central air conditioning, two or four fireplaces, garages that contain from 792 to 1,020 square feet of building area and full basements, two of which contain finished areas of 1,652 and 1,807 square feet. These properties have improvement assessments ranging from \$371,738 to \$421,975 or from \$84.08 to \$88.30 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellant's comparables one and two and the board of review's comparable two because they were significantly larger in living area when compared to the subject. The Board finds the appellant's comparable three and the board of review's comparables one and three were similar to the subject in terms of style, age, size and most features and had improvement assessments ranging from \$79.65 to \$88.30 per square foot of living area. The subject's improvement assessment of \$83.00 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and no reduction is 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.



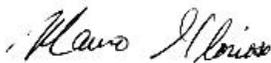
Chairman



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: September 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.