

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jack Polszakiewicz
DOCKET NO.: 06-01507.001-R-1
PARCEL NO.: 16-35-403-021

The parties of record before the Property Tax Appeal Board are Jack Polszakiewicz, the appellant, by attorney Lisa A. Marino of Marino & Associates, P.C., Chicago, Illinois; and the Lake County Board of Review.

The subject property is a two-story style dwelling built in 1992 of frame construction containing 3,234 square feet of living area with a full, finished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted four comparable properties described as single family homes that are between 10 and 70 years old for consideration. The appellant did not disclose the design or exterior construction of the comparables. The comparables contain from 2,778 to 3,778 square feet of living area and have improvement assessments ranging from \$31.48 to \$44.86 per square foot. The subject's improvement assessment is \$54.04 per square foot. 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 three comparable properties consisting of two-story frame or frame and masonry dwellings that were built between 1996 and 2000. The dwellings range from 2,788 to 3,554 square feet and have improvement assessments ranging from \$58.58 to \$59.96 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

(Continued on Next Page)

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:	\$	63,318
IMPR.:	\$	174,773
TOTAL:	\$	238,091

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2006-01507

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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the range established by the most similar comparables contained in this record is \$58.58 to \$59.96 per square foot of living area. The subject's \$54.04 per square foot of living area is below this range. The board of review's comparables were most similar to the subject in size, design, exterior construction, basement area and/or age. These comparables received the greatest weight in the Board's analysis. The appellant failed to disclose the design and exterior construction of the comparable properties, and therefore, these properties were given reduced weight in the Board's analysis. 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

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: May 30, 2008



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

Docket No. 06-01507.001-R-1

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.