

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Karen Forman, Trustee
DOCKET NO.: 06-01693.001-R-1
PARCEL NO.: 16-34-101-033

The parties of record before the Property Tax Appeal Board are Karen Forman, Trustee, the appellant, and the Lake County Board of Review.

The subject property is improved with a 36-year old, two-story dwelling of frame and masonry exterior construction containing 2,871 square feet of living area. Features of the dwelling include central air conditioning, a fireplace, a basement of 1,271 square feet of building area, and an attached garage of 462 square feet. The property is located in Deerfield, Moraine Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised regarding the land assessment. The appellant submitted a grid analysis along with color photographs of three suggested comparable properties located on the same block and street as the subject.

The comparables are described as two-story frame and masonry dwellings that were built in 1967 or 1968. The properties feature central air conditioning, basements of 1,312 square feet of building area, and garages ranging from 402 to 506 square feet of building area. Two of the comparables have a fireplace. The comparables range in size from 2,844 to 2,912 square feet of living area and have improvement assessments ranging from \$135,066 to \$135,995 or from \$46.51 to \$47.49 per square foot of living area. The subject's improvement assessment is \$141,872 or \$49.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$135,995 or \$47.37 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 \$258,810 was disclosed. The board of review presented a grid analysis 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:	\$	116,938
IMPR.:	\$	141,872
TOTAL:	\$	258,810

Subject only to the State multiplier as applicable.

three suggested comparables along with property record cards of properties located on the same street and block as the subject.

The comparables were described as two-story frame or masonry dwellings that were built between 1967 and 1970. Features of the dwellings include central air conditioning, a fireplace, an unfinished basement of 1,312 square feet of building area, and a garage of either 462 or 484 square feet of building area. The dwellings contained 2,855 or 2,873 square feet of living area and have improvement assessments ranging from \$138,203 to \$141,995 or from \$48.10 to \$49.74 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

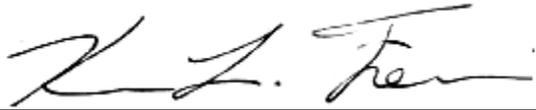
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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 presented a total of six comparable properties for the Board's consideration. The comparables presented by both parties were all generally similar to the subject in size, design, exterior construction, amenities, location and/or age. These comparables had improvement assessments that ranged from \$46.51 to \$49.74 per square foot of living area. The subject's improvement assessment of \$49.42 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.

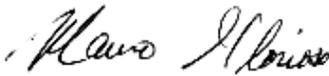
Chairman



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: May 27, 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.