

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Howard Felix
DOCKET NO.: 06-02098.001-R-1
PARCEL NO.: 16-36-403-033

The parties of record before the Property Tax Appeal Board are Howard Felix, the appellant, by attorney Mendy Pozin of Northbrook, Illinois; and the Lake County Board of Review.

The subject property is a two-story style dwelling of frame and masonry construction built in 1936 containing 3,256 square feet of living area with a partial, finished basement. Features include central air-conditioning, two fireplaces and a 400 square foot garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted four comparable properties described as two-story masonry or frame and masonry dwellings that were built between 1936 and 1942 for consideration. Features of the comparables include partial basements and at least one fireplace. The comparables have garages ranging from 340 to 440 square feet of building area. The comparables contain from 3,088 to 3,559 square feet of living area and have improvement assessments ranging from \$44.61 to \$49.46 per square foot. The subject's improvement assessment is \$59.51 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 four comparable properties consisting of two-story masonry, masonry and stucco or frame and masonry dwellings that were built between 1935 and 1951. The comparables contain partial basements with two having some

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	118,041
IMPR.:	\$	164,971
TOTAL:	\$	283,012

Subject only to the State multiplier as applicable.

PTAB/eeb/Apr.08/2006-02098

finished basement area. The comparables have at least one fireplace and a garage. Two of the comparables have central air-conditioning. The dwellings range from 2,814 to 3,282 square feet and have improvement assessments ranging from \$56.56 to \$61.54 per square foot. 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 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 overcome this burden.

The Board finds the range established by the most similar comparables contained in this record is \$45.11 to \$56.56 per square foot of living area. The subject's \$59.51 per square foot of living area is above this range. The appellant's comparables and the board of review's comparable 3 were most similar to the subject in size, design, exterior construction, and/or age. These comparables received the greatest 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 not supported and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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

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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.