



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Devine
DOCKET NO.: 07-00706.001-R-1
PARCEL NO.: 10-34-302-009

The parties of record before the Property Tax Appeal Board are James Devine, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, Chicago; 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: \$40,564
IMPR.: \$179,031
TOTAL: \$219,595

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of frame and brick construction that contains 4,005 square feet of above grade living area. The dwelling was constructed in 1995. Features of the home include a 2,063 square foot unfinished basement, central air conditioning, a fireplace and a 736 square foot attached garage. The property is located in Hawthorn Woods, Fremont Township, Lake County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties described as two-story dwellings that range in size from 3,360 to 3,605 square feet of living area. The comparable dwellings were constructed from 1990 to 1997. The comparables have basements that range in size from 1,643 to 1,950 square feet, each comparable has a fireplace and each comparable has an attached garage that ranges in size from 672 to 925 square feet. The comparables have improvement assessments ranging from \$124,100 to \$135,240 or from \$36.93 to \$38.36 per square foot of living area. The subject's improvement assessment is \$179,031 or \$44.70 per square foot of living area. Based on this evidence,

the appellant requested a reduction in the subject's improvement assessment to \$150,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the assessment the board of review presented descriptions and assessment information on three comparable properties consisting of two-story dwellings that ranged in size from 3,821 to 4,284 square feet of above ground living area. The dwellings were constructed from 1992 to 1997. The comparables have basements that range in size from 1,938 to 2,340 square feet, central air conditioning, one or two fireplaces and attached garages that range in size from 758 to 891 square feet. These properties have improvement assessments ranging from \$177,497 to \$188,986 or from \$44.11 to \$48.20 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 Board finds the comparables submitted by the board of review were most similar to the subject in size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$44.11 to \$48.20 per square foot of living area. The subject's improvement assessment of \$44.70 per square foot of living area is within the range established by the most similar comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed.

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.

Ronald R. Guit

Chairman

Member

Mario M. Louie

Member

Member

William R. Lerbis

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 24, 2010

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.