



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

APPELLANT: Sande Schwartz
DOCKET NO.: 07-01612.001-R-1
PARCEL NO.: 16-21-403-027

The parties of record before the Property Tax Appeal Board are Sande Schwartz, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, 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: \$67,667
IMPR: \$151,800
TOTAL: \$219,467**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick and frame exterior construction that contains 2,530 square feet of living area. The dwelling was constructed in 1976. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car attached garage with 460 square feet. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story brick and frame dwellings that range in size from 2,508 to 2,590 square feet of living area. The dwellings were similar to the subject in age. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and an attached garage that range in size from 420 to 540 square feet. The comparables have improvement assessments ranging from \$125,400 to \$143,329 or from \$50.00 to \$55.34 per square foot of living area. The subject's improvement assessment is \$151,800 or \$60.00 per square foot of living area. 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 descriptions and assessment

information on six comparable properties consisting of two-story dwellings of wood siding and brick exterior construction that range in size from 2,393 to 2,720 square feet of living area. The dwellings were constructed from 1976 to 1978. Each comparable has a basement with two being partially finished. The comparables also have central air conditioning, a fireplace and an attached two-car garage that range in size from 437 to 525 square feet. These properties have improvement assessments ranging from \$149,553 to \$163,528 or from \$59.77 to \$64.35 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 nine comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. In summary these properties had improvement assessments that ranged from \$50.00 to \$64.35 per square foot of living area. Four of these comparables are located along the same street and within approximately one block of the subject property. These four comparables had improvement assessments that ranged from \$55.34 to \$64.35 per square foot of living area. The subject's improvement assessment of \$60.00 per square foot of living area is within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn 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: October 22, 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.