



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

APPELLANT: James & Diane Moore
DOCKET NO.: 07-02195.001-R-1
PARCEL NO.: 16-25-407-002

The parties of record before the Property Tax Appeal Board are James & Diane Moore, the appellants, by attorney Leonard Cahnmann, of Property Tax Advisers, Inc. in Highwood, 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: \$376,428
IMPR: \$208,767
TOTAL: \$585,195**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,830 square feet of living area. The dwelling is 99 years old and features a full, unfinished basement, central air conditioning, a fireplace, and a 440 square foot garage. The property is located in Highland Park, Moraine Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties located within .4-mile of the subject and described as a one-story and three, two-story frame, brick or frame and brick dwellings that range in age from 42 to 87 years old. The comparable dwellings range in size from 3,628 to 4,833 square feet of living area. Features include full, unfinished basements, central air conditioning, one to three fireplaces, and garages ranging in size from 462 to 1,128 square feet of building area. The comparables have improvement assessments ranging from \$126,727 to \$240,708 or from \$31.35 to \$49.81 per square foot of living area. The subject's improvement assessment is \$208,767 or \$54.51 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$164,958 or \$43.07 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 \$585,195 was disclosed. The board of review presented descriptions and assessment information on three comparable properties said to be located within 1-mile of the subject and in the same east Highland Park market area. The comparables consist of two-story or two and one-half-story frame or brick dwellings that range in age from 81 to 120 years old. The dwellings range in size from 3,436 to 4,038 square feet of living area. Features include full basements, one of which is finished, one or three fireplaces, and garages ranging in size from 402 to 1,080 square feet of building area. One of the comparables has central air conditioning. These properties have improvement assessments ranging from \$197,096 to \$274,709 or from \$56.07 to \$68.03 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 appellants contend 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #4 due to its one-story design and newer age. The Board has also given less weight to board of review comparables #2 and #3 due to their two and one-half-story design. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$31.35 to \$56.07 per square foot of living area. The subject's improvement assessment of \$54.51 per square foot of living area is within the range established by the most similar 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: January 21, 2011

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.