



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

APPELLANT: Charles Melchior
DOCKET NO.: 07-03482.001-R-1
PARCEL NO.: 16-06-302-017

The parties of record before the Property Tax Appeal Board are Charles Melchior, the appellant; 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: \$ 201,168
IMPR.: \$ 123,318
TOTAL: \$ 324,486**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family residence of brick and wood siding exterior construction that contains 3,162 square feet of living area. The dwelling was built in 1968. The subject dwelling has a partial basement, central air conditioning, one fireplace and a 625 square foot attached garage. The subject property has a 1.34 acre parcel and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. The appellant stated the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2004 in which a reduction in the assessment was granted. The appellant submitted information on four comparable properties, the same ones relied on in 2004, composed of one-story dwellings that range in size from 2,614 to 3,676 square feet of living area. The comparable dwellings range in age from 49 to 51 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 546 to 651 square feet. The comparables have improvement assessments ranging from \$102,906 to \$124,795 or from \$33.65 to \$39.99 per square foot of living area.

The subject's improvement assessment is \$123,318 or \$39.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$98,832 or \$31.26 per square foot of living area.

In his written narrative the appellant stated that as a Realtor in Lake Forest he would not list his own property for more than \$899,000 hoping to sell it for \$825,000 to \$845,000.

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 three comparable properties to demonstrate the subject was equitably assessed. Board of review comparable #2 was the same property as appellant's comparable #1. The comparables consist of one-story dwellings that range in size from 2,892 to 3,121 square feet of living area. The dwellings were constructed from 1959 to 1968. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage that ranges in size from 504 to 651 square feet. These properties have improvement assessments ranging from \$114,037 to \$124,795 or from \$39.43 to \$41.59 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 appellant's comparables #1 and #3 and the board of review comparables, which included a duplicate of appellant's comparable #1, were most similar to the subject in size. These four comparables were also similar to the subject in features and age. These comparables ranged in size from 2,892 to 3,150 square feet of living area and have improvement assessments ranging from \$114,037 to \$124,795 or from \$36.50 to \$41.59 per square foot of living area. The subject's improvement assessment of \$123,318 or \$39.00 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.

Although the appellant stated in his written submission that he would not list the subject property for more than \$899,000, there was no evidence that he actually did list the property for sale. Additionally, the appellant provided no other market data to otherwise challenge the subject's assessment based on a market value contention. Therefore, the Property Tax Appeal Board gives this aspect of the appellant's appeal no weight.

In conclusion, based on this record, the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct.

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: March 23, 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.