



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

APPELLANT: Michael Friman
DOCKET NO.: 07-03483.001-R-1
PARCEL NO.: 16-32-117-015

The parties of record before the Property Tax Appeal Board are Michael Friman, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody in 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: \$69,431
IMPR: \$190,102
TOTAL: \$259,533

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame construction containing 3,492 square feet of living area. The dwelling is 6 years old. Features of the home include a 1,582 square foot unfinished basement, central air conditioning, and an attached three-car garage of 796 square feet of building area. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. The appellant submitted information on three comparable properties said to be outside the assessor's designated neighborhood which consists almost exclusively of homes built between 1950 and 1970. As a newer tract type home, the appellant presented comparables similar in age in other parts of West Deerfield Township.

The three comparables are described as two-story frame or brick dwellings that were built between 1995 and 1999. The comparable dwellings range in size from 3,368 to 3,938 square feet of living area. Each comparable has a basement ranging in size from 1,704

to 1,873 square feet of building area. Features include central air conditioning, a fireplace, and a garage ranging in size from 440 to 654 square feet of building area. The comparables have improvement assessments ranging from \$165,655 to \$197,173 or from \$49.18 to \$50.13 per square foot of living area. The subject's improvement assessment is \$190,102 or \$54.44 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 of \$259,533 was disclosed. The board of review presented descriptions and assessment information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story frame or frame and masonry dwellings that were built between 2003 and 2005. The dwellings range in size from 3,200 to 3,645 square feet of living area. Features include full basements, two of which include finished area, central air conditioning, a fireplace, and a garage ranging in size from 400 to 736 square feet of building area. These properties have improvement assessments ranging from \$239,154 to \$272,397 or from \$73.40 to \$80.23 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). 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 appellant has not met this burden.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1 and #2 due to their all brick exterior construction. The Board has also given less weight to board of review comparables #3 and #6 due to their partially finished basements. The Board finds the remaining five 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 \$50.07 to \$74.74 per square foot of living area. The subject's improvement assessment of \$54.44 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 J. 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 18, 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.