



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

APPELLANT: Eugene & Gail Friedman
DOCKET NO.: 07-06541.001-R-2
PARCEL NO.: 16-23-210-005

The parties of record before the Property Tax Appeal Board are Eugene and Gail Friedman, the appellants, 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: \$152,603
IMPR.: \$114,422
TOTAL: \$267,025

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2.5-story single family dwelling with 2,721 square feet of living area. The subject dwelling was constructed in 1914 and has a stucco exterior. Features of the home include an unfinished basement, two fireplaces, central air conditioning and a 204 square foot detached garage. The property has a 14,992 square foot parcel and is located in Highland Park, Moriane Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal.¹ With respect to the improvements, the appellants provided descriptions and assessment information on four comparables improved with 1.5-story or 2-story dwellings that ranged in size from 2,654 to 2,799 square feet of living area. The dwellings were of wood siding or brick exterior construction. The dwellings were constructed from 1900 to 1925. Each comparable had an unfinished basement, three comparables had central air conditioning and three comparables had one or two

¹ The appellants marked comparable sales as the basis of the appeal but provided only one sale. Their evidence seemed to indicate that assessment inequity is the basis of the appeal.

fireplaces. These properties had improvement assessments ranging from \$52,149 to \$80,945 or from \$18.63 to \$30.50 per square foot of living area. These comparables had parcels ranging in size from 12,085 to 30,947 square feet of land area with land assessments ranging from \$123,013 to \$287,151 or from \$8.01 to \$10.18 per square foot of land area.

The appellants also listed four additional comparables in support of the land assessment inequity argument. These comparables had parcels that ranged in size from 11,341 to 15,689 square feet of land area with land assessments ranging from \$80,220 to \$126,595 or from \$7.07 to \$8.81 per square foot of land area.

The record also disclosed that appellants' comparable #2 sold in November 2006 for a price of \$550,000 or \$205.99 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$267,025 was disclosed. The subject has an improvement assessment of \$114,442 or \$42.05 per square foot of living area and a land assessment of \$152,603 or \$10.18 per square foot of land area.

In rebuttal, the board of review indicated in a written narrative that the appellant's land comparable #1 is receiving a historic rehabilitation preferential assessment freeze at the 2004 level. The board of review stated the three remaining land comparables were composed of "ravine" land which is assessed at a market rate of \$10.00 per square foot while the standard market rate for land is \$30.00 per square foot. The board of review submitted a copy of a topographical map depicting the ravine area of the comparables.

In support of the land assessment the board of review submitted information on six comparables that are similar to the subject parcel being relatively flat. The comparables ranged in size from 15,000 to 17,708 square feet of land area. These properties had land assessments ranging from \$152,685 to \$180,249 or \$10.18 per square foot of land area.

In support of the improvement assessment the board of review submitted information on five comparables described as being located within blocks of the subject property. The board of review submitted a map depicting the location of the subject and the comparables. The comparables are improved with four, 2-story dwellings and a 2.5-story dwelling that ranged in size from 2,588 to 2,996 square feet of living area. The dwellings were constructed from 1865 to 1925. The dwellings had various exterior constructions with one being of stucco exterior, one had wood siding exterior, one was of stone and stucco exterior, one had a brick and wood siding exterior and one had a brick and vinyl siding exterior. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and an attached or detached garage. These properties had improvement

assessments ranging \$117,245 to \$188,643 or from \$42.31 to \$65.59 per square foot of living area. The comparables also had land areas ranging in size from 9,000 to 21,222 square feet of land area with land assessments ranging from \$91,611 to \$181,939 or \$8.20 and \$10.18 per square foot of land area. The board of review indicated the one comparable with a land assessment of \$8.20 per square foot of land area had 29% of its land located in a ravine.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity with respect to both the land and the improvements. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

With respect to the land, the Board finds the record contains information on 18 properties.² Seven of these comparables had land assessments ranging from \$7.07 to \$9.28 per square foot of land area while eleven had land assessments of \$10.18 per square foot of land area. The subject has a land assessment of \$10.18 per square foot of land area, which is the same as eleven of the comparables. The board of review further explained one of the appellants' comparables had a lower land assessment due to the assessment "freeze" provided by the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et. seq.) and the remaining comparables had lower land assessments on a square foot basis due to the presence of ravine area on the respective parcels. Based on this record the Property Tax Appeal Board finds the subject's land is being equitably assessed.

With respect to the improvements the Board finds the parties submitted assessment information on nine comparables. A review of the data indicated that the comparables, with the exception of appellants' comparable #3 and board of review comparable #1, were generally similar to the subject in style, age and features. The improvement assessments for the comparables were relatively broad ranging from \$18.63 to \$65.59 per square foot of living area. The subject's improvement assessment was \$42.05 per square foot

² Board of review land comparable #1 is the same property as board of review improved comparable #3.

of living area, which is within this broad range. In reviewing the comparables, the Board finds the comparables submitted by the board of review were as equally valid as were the appellants' comparables in demonstrating uniformity of assessment. Based on this record, the Board finds the appellants did not demonstrate assessment inequity with respect to the improvement assessment by clear and convincing evidence.

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 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.