



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

APPELLANT: Scott Bronstein  
DOCKET NO.: 08-01311.001-R-1  
PARCEL NO.: 16-28-119-002

The parties of record before the Property Tax Appeal Board are Scott Bronstein, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, 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:** \$62,704  
**IMPR.:** \$299,750  
**TOTAL:** \$362,454

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 4,093 square feet of living area built in 2004. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 722 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame or masonry dwellings that were built in 2003 or 2004. The comparables have the same assigned neighborhood code as the subject property. The comparable dwellings range in size from 4,345 to 4,422 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and between a 504 to 672 square foot garage. The comparables have improvement assessments ranging from \$298,976 to \$312,591 or from \$68.73 to \$70.69 per square foot of living area. The subject's improvement assessment is \$299,750 or \$73.23 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement

assessment be reduced to \$284,545 or \$69.52 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 \$362,454 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry dwellings that were built between 1998 and 2003. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 3,819 to 4,183 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and between a 651 to 736 square foot garage. These properties have improvement assessments ranging from \$284,272 to \$303,449 or from \$72.54 to \$74.50 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.

Both parties presented assessment data on a total of six equity comparables. The Board gave less weight to the appellant's comparables #1 and # 2 due to their exterior construction when compared to the subject property. The Board gave less weight to the board of review's comparable #3 due to its construction date when compared to the subject property. The Board finds the three remaining comparables most similar to the subject in location, size, exterior construction and features. These comparables have improvement assessments ranging from \$284,272 to \$312,591 or from \$70.69 to \$74.44 per square foot of living area. The subject's improvement assessment of \$299,750 or \$73.23 per square foot of living area is within the range established by the most similar comparables in the record. 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: August 19, 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.