



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

APPELLANT: Charlene O'Byrne
DOCKET NO.: 08-01314.001-R-1
PARCEL NO.: 15-24-104-015

The parties of record before the Property Tax Appeal Board are Charlene O'Byrne, 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: \$83,694
IMPR.: \$125,100
TOTAL: \$208,794

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 2,517 square feet of living area built in 1965. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 484 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 between 1963 and 1977. The comparables have the same assigned neighborhood code as the subject property. The comparable dwellings range in size from 2,424 to 2,762 square feet of living area. Features include full or partial unfinished basements, central air conditioning, one or two fireplaces and between a 462 to 598 square foot garage. The comparables have improvement assessments ranging from \$78,809 to \$126,883 or from \$32.51 to \$45.94 per square foot of living area. The subject's improvement assessment is \$125,100 or \$49.70 per square foot of living area. Based on this evidence, the appellant requested that the

subject's improvement assessment be reduced to \$102,643 or \$40.78 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 \$208,794 was disclosed. The board of review presented descriptions and assessment information on five comparable properties consisting of two-story frame and masonry dwellings that were built between 1964 and 1972. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 2,464 to 2,648 square feet of living area. Features include full or partial basements, one of which is finished as a recreational room. Other features include central air conditioning, a fireplace and between a 440 to 540 square foot garage. These properties have improvement assessments ranging from \$120,004 to \$136,872 or from \$48.60 to \$51.69 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 eight equity comparables. The Board gave less weight to the board of review's comparable #2 due to its finished basement when compared to the subject property. The Board finds the seven remaining comparables were most similar to the subject in location, size, exterior construction and features. These comparables have improvement assessments ranging from \$78,809 to \$126,883 or from \$32.51 to \$50.21 per square foot of living area. The subject's improvement assessment of \$125,100 or \$49.70 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 M. Louie

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.