



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

APPELLANT: Martin Klein  
DOCKET NO.: 08-03483.001-R-1  
PARCEL NO.: 15-14-402-013

The parties of record before the Property Tax Appeal Board are Martin Klein, 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:** \$90,263  
**IMPR:** \$128,249  
**TOTAL:** \$218,512

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick and frame exterior construction containing 2,812 square feet of living area. The dwelling was built in 1971. Features of the home include a full finished basement, central air conditioning, a fireplace, and an attached one-car garage of 594 square feet of building area. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties located from .14 to .24 miles from the subject. They are described as two-story brick dwellings that range in age from 32 to 34 years old. The comparable dwellings range in size from 2,929 to 3,146 square feet of living area. Features include unfinished basements, central air conditioning, and a one-car garage ranging in size from 529 to 816 square feet of building area. Two comparables also have a fireplace. The comparables have improvement assessments ranging from \$90,308 to \$133,987 or from \$30.62 to \$43.46 per square foot of living area. The subject's improvement assessment is \$128,249 or \$45.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$109,349 or \$38.89 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 \$218,512 was disclosed. The board of review pointed out that the subject and each of the appellant's comparables differed in exterior construction. Also, appellant's comparable #1 was said to be slightly older than the subject.

In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties consisting of two-story brick and frame dwellings that were built from 1968 to 1978. The dwellings range in size from 2,480 to 3,072 square feet of living area. Features include basements, two of which have finished area, central air conditioning, and a garage ranging in size from 484 to 736 square feet of building area. Four comparables also have a fireplace. These properties have improvement assessments ranging from \$114,202 to \$149,236 or from \$44.15 to \$48.58 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds board of review comparables #3 and #5 were most similar to the subject due to their finished basements like the subject. These comparables had improvement assessments of \$149,236 and \$137,320 or \$48.58 and \$46.58 per square foot of living area, respectively. The subject's improvement assessment of \$45.61 per square foot of living area is below these most similar comparables on this 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.

*Donald 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.