



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

APPELLANT: David Kopp
DOCKET NO.: 09-01219.001-R-1
PARCEL NO.: 12-29-202-006

The parties of record before the Property Tax Appeal Board are David Kopp, 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 a reduction 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: \$474,076
IMPR: \$130,320
TOTAL: \$604,396

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction that was built in 1971. The home contains 3,258 square feet of living area and features a full unfinished basement, central air conditioning, two fireplaces and a 552 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located from 0.14 to 1.78 miles from the subject property. The comparables were described as one-story frame or brick dwellings that contain from 2,901 to 3,318 square feet of living area. The dwellings were built from 1964 to 1975. Two comparables have full unfinished basements and one has a partial finished basement. Other features include central air, two or three fireplaces and garages ranging in size from 621 to 672 square feet of building area. The comparables have

improvement assessments ranging from \$115,460 to \$116,948 or from \$35.25 to \$39.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$122,294 or \$37.54 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 \$616,398 was disclosed. The board of review presented a grid analysis, property record cards, photographs and a map depicting the location of four suggested comparable properties located from 0.08 to 1.74 miles from the subject. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables consist of one-story frame, brick or frame and stone dwellings that were built from 1962 to 1981. The dwellings contain from 2,901 to 3,739 square feet of living area. Two comparables have full basements, one of which is finished. One comparable has a crawl-space foundation and one comparable has a partial basement of which 1,000 square feet is finished. Other features include central air conditioning, from two to four fireplaces and attached garages ranging in size from 576 to 759 square feet of building area. These properties have improvement assessments ranging from \$115,460 to \$163,579 or from \$39.80 to \$48.15 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 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 met this burden.

The Board finds the parties submitted a total of six comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its dissimilar finished basement area when compared to the subject. The Board gave less weight to the board of review's comparables #1 and #2 due to their dissimilar finished basement areas when compared to the subject. The Board gave less weight to the board of review's comparable #4 due to its dissimilar crawl-space foundation when compared to the subject's full unfinished basement. Additionally, this comparable has considerably more living area when compared to the subject. The Board finds the remaining two comparables submitted by both parties are most similar to the subject in location, age, size, design and features. These comparables have improvement assessments of \$115,460 and \$116,948

or \$35.25 and \$39.80 per square foot of living area. The subject has an improvement assessment of \$142,322 or \$43.68 per square foot of living area, which is above the improvement assessments of the best comparables in the record. The Board therefore finds the subject's improvement assessment is excessive and a reduction in the subject's assessment is 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.



Chairman



Member



Member



Member



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: May 18, 2012



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.