



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

APPELLANT: Ron Shapiro
DOCKET NO.: 09-02297.001-R-1
PARCEL NO.: 16-22-404-011

The parties of record before the Property Tax Appeal Board are Ron Shapiro, 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: \$71,413
IMPR: \$125,079
TOTAL: \$196,492

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half-story single-family dwelling of brick construction containing 2,342 square feet of living area. The dwelling was constructed in 1929 and has a reported effective age of 1953. Features of the home include a partial finished basement, central air conditioning, a fireplace, and a detached one-car garage of 216 square feet of building area. The property is located in Highland Park, Moraine Township, Lake County.

The parties presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant's appeal is based on unequal treatment in the assessment process.¹ The appellant submitted information on three comparable properties located in the subject's subdivision and the same assigned neighborhood code assigned by the assessor

¹ While a second basis of appeal, "comparable sales" was also checked on the Residential Appeal form, the appellant provided data on only one comparable sale which is insufficient comparative data for a comparable sales analysis. 86 Ill.Admin.Code §1910.65(c)(4).

as the subject. The comparables are described as two-story frame or brick dwellings that were built in 1924 or 1925, but have reported effective ages ranging from 1937 to 1969. The comparable dwellings range in size from 2,368 to 2,673 square feet of living area. Features include basements, one of which includes finished area, a fireplace, and a garage of either 240 to 576 square feet of building area. One comparable also has central air conditioning. The comparables have improvement assessments ranging from \$115,394 to \$118,170 or from \$43.23 to \$48.73 per square foot of living area. The subject's improvement assessment is \$125,079 or \$53.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$108,216 or \$46.21 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 \$196,492 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties along with a map depicting the location of the comparables in relation to the subject. All six comparables are located in the same assigned neighborhood code as the subject and the map depicts the comparables are located within several blocks of the subject property. The board of review's two-page grid analysis consists of three, one and one-half-story and three, two-story frame, brick, or brick and frame dwellings that were built between 1929 and 1943. The dwellings range in size from 2,076 to 2,590 square feet of living area. Features include basements, three of which include finished area. Five comparables have central air conditioning and each has one or two fireplaces. Five of the comparables have garages with comparable #3 having two separate garages. These properties have improvement assessments ranging from \$114,521 to \$168,252 or from \$50.90 to \$66.63 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The

Board has given less weight to board of review comparables #1 and #3 due to either the lack of a garage or the fact the property enjoys two larger garages than the subject. On this record, the Board finds the remaining seven comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$43.23 to \$66.63 per square foot of living area. The subject's improvement assessment of \$53.41 per square foot of living area is within the range established by these most similar comparables. 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: October 21, 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.