



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

APPELLANT: Allah Zilber  
DOCKET NO.: 09-03483.001-R-1  
PARCEL NO.: 15-06-404-002

The parties of record before the Property Tax Appeal Board are Allah Zilber, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, Chicago, Illinois; 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:** \$37,732  
**IMPR:** \$124,410  
**TOTAL:** \$162,142

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction that contains 2,643 square feet of living area. The dwelling is 20 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a one-car garage with 497 square feet of building area. The subject property has a site with 10,888 square feet of land area and is located in Vernon Hills, Vernon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with respect to the improvement assessment. In support of this argument the appellant submitted information on three comparable properties described as two-story dwellings with wood siding exteriors that ranged in size from 2,385 to 2,667 square feet of living area. The dwellings were 16 and 20 years old. Each comparable had a basement with two being partially finished, central air conditioning and a one-car attached garage. Two comparables had one fireplace. The comparables had sites ranging in size from 10,605 to 13,716 square feet of land area and had the same neighborhood code as the subject property. The comparables have improvement assessments ranging from \$107,924 to \$119,735 or from \$42.85 to \$45.25 per square foot of living area. The subject's improvement assessment is \$124,410 or \$47.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in

the subject's improvement assessment to \$117,014 or \$44.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$162,142 was disclosed. The board of review submitted a written narrative and a listing of 16 properties to demonstrate the subject was equitably assessed. It explained that only one comparable provided by the appellant was improved with the same model home as the subject dwelling when there are approximately 60 homes in the development representing the same model. The listing of properties provided by the board of review included the subject property and 15 other properties located in the subject's development improved with the same model home that were the same age as the subject. The board of review asserted these homes were the same size as the subject, had similar amenities as the subject and had partial basements. These properties have improvement assessments ranging from \$42.67 to \$51.18 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.

The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style and age. These comparables had improvement assessments that ranged from \$42.67 to \$51.18 per square foot of living area. The subject's improvement assessment of \$47.07 per square foot of living area is within the range established by the most similar comparables in 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

*J. R.*

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 19, 2012

*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.