



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

APPELLANT: Martin Schacter  
DOCKET NO.: 10-01924.001-R-1  
PARCEL NO.: 16-36-116-028

The parties of record before the Property Tax Appeal Board are Martin Schacter, the appellant, by attorney Mitchell L. Klein of Schiller Klein, P.C., 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:** \$67,589  
**IMPR:** \$123,635  
**TOTAL:** \$191,224

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of brick construction containing 2,961 square feet of living area. The dwelling is 46 years old. Features of the home include central air conditioning, a fireplace and a one-car garage of 462 square feet of building area. The property is located in Highland Park, Moraine 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 .09 or .28 of a mile from the subject and described as two-story frame or brick dwellings that range in age from 37 to 47 years old. The comparable dwellings range in size from 2,924 to 2,993 square feet of living area. Features include full or partial basements, one of which includes finished area. Each home has central air conditioning, one or two fireplaces and a one-car garage ranging in size from 462 to 552 square feet of building area. The comparables have improvement assessments ranging from \$93,503 to \$115,987 or from \$31.24 to \$39.67 per square foot of living area. The subject's improvement assessment is \$134,450 or \$45.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$106,872 or \$36.09 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 \$202,039 was disclosed. The board of review proposed an assessment reduction for the subject property with an improvement assessment of \$123,635 or \$41.75 per square foot of living area. The appellant through his legal counsel was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant's counsel responded to the Property Tax Appeal Board by the established deadline and rejected the proposed assessment reduction.

In support of the subject's total assessment of \$202,039, the board of review presented descriptions and assessment information on six comparable properties located from .04 to .53 of a mile from the subject. The comparables are two-story brick and frame dwellings that range in age from 45 to 51 years old. The dwellings range in size from 2,598 to 3,387 square feet of living area. Three of the comparables have basements of which two include finished area. Each home has central air conditioning, one or two fireplaces and garages ranging in size from 440 to 621 square feet of building area. These properties have improvement assessments ranging from \$102,399 to \$182,517 or from \$35.68 to \$63.73 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). 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 met this burden.

The parties submitted a total of nine comparables to support their respective positions before the Property Tax Appeal Board. Considering all of the comparables and their respective assessments, the Board has given less weight to board of review comparable #4 which in explicably has a substantially higher per-square-foot improvement assessment than the remaining suggested comparables. The Board finds the remaining eight comparables submitted by both parties were relatively similar to the subject in location, size, style, exterior construction, features and/or age, even though five of these comparables enjoy a basement, some with finished area, that is not enjoyed by the subject dwelling.

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 \$93,503 to \$131,945 or from \$31.24 to \$46.82 per square foot of living area. The subject's improvement assessment of \$134,450 or \$45.41 per square foot of living area is above the range established by the most similar comparables based on total improvement assessment which is not justified given its similarity to the comparables. In particular, the most similar comparables on this record which lack basements like the subject are board of review comparables #1 through #3. These properties have improvement assessments ranging from \$120,865 to \$131,945 or from \$35.68 to \$46.82 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted. The board of review proposed an assessment reduction for the subject improvement to \$123,635 or \$41.75 per square foot of living area which fall within the range of the most similar comparables on this record. The Board finds that this proposed improvement assessment reduction is warranted on this record.

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

*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: September 21, 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.