



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

APPELLANT: Kenneth Porrello
DOCKET NO.: 10-02116.001-R-1
PARCEL NO.: 16-11-301-006

The parties of record before the Property Tax Appeal Board are Kenneth Porrello, 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: \$138,948
IMPR: \$349,664
TOTAL: \$488,612**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 2½-story dwelling of brick construction. The dwelling contains approximately 7,136 square feet of living area and was built in 2000. It features a full basement with finished area, central air conditioning, 2 fireplaces and a garage containing 934 square feet. The dwelling 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 described as 2 or 2½-story dwellings of brick construction. The dwellings were built in 2000 or 2002 and range in size from 5,704 to 7,346 square feet of living area. The comparables feature full basements, one with finished area, central air conditioning, 1 or 2 fireplaces and garages that range in size from 736 to 979 square feet. The comparables have improvement assessments ranging from \$238,812 to \$359,547 or from \$41.87 to \$49.34 per square foot of living area. The subject has an improvement assessment of \$362,113 or \$50.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In

support of the subject's assessment, the board of review presented descriptions and information on three comparable properties. The dwellings were built in 2000 or 2002 and range in size from 5,326 to 7,346 square feet of living area. The comparables feature full basements, two with finished area, central air conditioning, 1-3 fireplaces and garages that range in size from 772 to 979 square feet. The comparables have improvement assessments ranging from \$289,519 to \$359,547 or from \$46.59 to \$54.36 per square foot of living area. The appellant's comparable #1 is the same property as the board of review comparable #3, and the appellant's comparable #2 is the same property as the board of review comparable #1. 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 Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 parties submitted a total of four different comparable properties. The Board finds the appellant's comparable #3 and the board of review comparable #2 were significantly smaller than the subject. Therefore these comparables were given less weight in the Board's analysis. The Board finds the appellant's comparables #1 and #2, which are the same properties as the board of review comparables #1 and #3, were most similar to the subject in size, style, age, exterior construction and features and were given the most weight in the Board's analysis. They have improvement assessments of \$342,269 and \$359,547 or \$46.59 and \$49.34 per square foot of living area. The subject's improvement assessment of \$362,113 or \$50.74 per square foot of living area is above these two most similar comparables. Therefore the Board finds the appellant has proven by clear and convincing evidence that the subject's improvement assessment is inequitable, 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario Morris

Member

JR

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: March 22, 2013

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.