



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

APPELLANT: Scott Levenfeld
DOCKET NO.: 10-02272.001-R-1
PARCEL NO.: 16-36-307-016

The parties of record before the Property Tax Appeal Board are Scott Levenfeld, 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: \$78,208
IMPR.: \$169,969
TOTAL: \$248,177

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick and wood siding exterior construction that contains 3,476 square feet of above grade living area. The dwelling was constructed in 1966. Features of the home included an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 550 square feet of building area. The property has a 15,112 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved with two-story single family dwellings of stucco or brick exterior construction that range in size from 3,407 to 3,742 square feet of living area. The dwellings were constructed from 1965 to 1977 and are located in the same neighborhood as the subject property. Each comparable has a basement, central air conditioning, one fireplace and an attached garage that range in size from 484 to 625 square feet of building area. These properties have improvement assessment ranging from \$151,051 to \$157,463 or from \$42.08 to \$44.37 per square foot of living area. The subject has an improvement assessment of

\$169,969 or \$48.90 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$150,163 or \$43.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$248,177 was disclosed. In support of the assessment the board of review submitted information on five comparables. Board of review comparable #5 was the same property as appellant's comparable #3. The comparables are improved with two-story single family dwellings of brick and wood siding construction that range in size from 3,407 to 3,554 square feet of living area. The dwellings were constructed from 1964 to 1978 and were located in the same neighborhood as the subject property. Each comparable has an unfinished basement, central air conditioning, one fireplace and one or two attached garages ranging in size from 441 to 714 square feet of building area. These properties had improvement assessments ranging from \$151,185 to \$178,409 or from \$44.37 to \$50.67 per square foot of living area. The board of review requested confirmation of the assessment.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The parties submitted information on seven comparables that were similar to the subject in location, style and construction. The dwellings were also relatively similar to the subject in size and features. Five of these comparables were similar to the subject in age being built from 1964 to 1968. Two of the comparables were not as similar to the subject in age being constructed in 1977 and 1978. The five comparables most similar to the subject in age had improvement assessments ranging from \$151,051 to \$178,409 or from \$43.15 to \$50.67 per square foot of living area. The subject has an improvement assessment of \$169,969 or \$48.90 per square foot of living area, which is within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate the subject dwelling was being inequitably assessed by clear and convincing evidence and no reduction is justified.

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: April 19, 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.