



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

APPELLANT: Megan Geelhoed & Brent Ross
DOCKET NO.: 11-04869.001-R-3
PARCEL NO.: 16-14-401-025

The parties of record before the Property Tax Appeal Board are Megan Geelhoed & Brent Ross, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: Dismiss
IMPR.: Dismiss
TOTAL: Dismiss

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of brick construction with 2,221 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 528 square foot two-car garage. The property contains a lakefront site that consists of 42,538 square feet and is located in Highland Park, Moraine Township, Lake County.

By letter dated August 8, 2014 the appellants were notified that a hearing was scheduled regarding the instant appeal for October 7, 2014, at 11:30 a.m. at the Lake County Board of Review Office, Waukegan, Illinois. The hearing notice informed the appellants that they must provide a court reporter. At the time of the hearing, all parties were present before the Board. However, the appellants failed to provide a court reporter to record and transcribe the proceeding as required by Section 16-190 of the Property Tax Code (35 ILCS 200/16-190) and Section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)).

Section. 16-190. Record of proceedings and orders.

(a) The Property Tax Appeal Board shall keep a record of its proceedings and orders and the record shall be a public record. In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. . . . (35 ILCS 200/16-190(a)).

Due to the appellants failing to provide a court reporter, the hearing officer cancelled the scheduled hearing.

Conclusion of Law

Section 1910.98(a) of the rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. (Section 16-190 of the [Property Tax] Code)... 86 Ill.Admin.Code §1910.98(a).

Section 1910.69(d) of the rules of the Property Tax Appeal Board provides in part that:

Failure of the contesting party to furnish a court reporter as required by Section 1910.98(a) of this Part shall be sufficient cause to dismiss the appeal... 86 Ill.Admin.Code §1910.69(d).

Section 1910.69(a) of the rules of the Property Tax Appeal Board provides as follows:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67 and 1910.68 of this Part shall result in the default of that party. 86 Ill.Admin.Code §1910.69(a).

The Board finds the appellants failed to provide a court reporter at the scheduled hearing as ordered by the Property Tax Appeal Board. The Board finds the letter dated August 8, 2014, notified the appellants that a hearing would be held on October 7, 2014. The letter also indicated the time, location and, pursuant to Section 1910.98(a) of the Board's rules, the appellants were required to engage a court reporter for the hearing. The Board finds the appellants failed to provide a court reporter as required by Section 1910.98(a) of the rules of the Property Tax Appeal Board. The Board further finds that pursuant to Section 1910.69(d) of the rules of the Property Tax Appeal Board, failure to furnish a court reporter as required in Section 1910.98(a) is sufficient cause for dismissal of the appeal. The Board finds the appellants provided no good cause or reason for the failure to have a court reporter present at the scheduled hearing. The Board finds Section 1910.69(a) of the rules of the Property Tax Appeal Board states that any party's failure to comply with specific requests from the Board shall result in default of that party.

Based on the aforementioned analysis, the Property Tax Appeal Board hereby dismisses the appeal.

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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.