



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

APPELLANT: Eugene & Gail Friedman
DOCKET NO.: 11-06090.001-R-1
PARCEL NO.: 16-23-210-005

The parties of record before the Property Tax Appeal Board are Eugene & Gail Friedman, 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: \$108,885
IMPR.: \$107,139
TOTAL: \$216,024

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2.5-story dwelling of stucco exterior construction that has 2,721 square feet of living area. The dwelling was constructed in 1914. Features include an unfinished basement, central air conditioning, two fireplaces and a 204 square foot garage. The subject property is located in Moraine Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board arguing the subject property's assessment was incorrect. The appellants marked assessment equity on the appeal petition as the basis of the appeal. The appellants were granted a 60-day extension to submit evidence in support of the inequity claim. However, the appellants did not submit any evidence in support of the inequity claim. The record further shows subject property was an owner occupied residence and the subject property received a reduced assessment from the Property Tax Appeal Board the prior tax year to \$235,876 under Docket Number 10-05181.001-R-1.

Based on this evidence, the appellants requested a reduction in the subject's assessment from \$216,024 to \$175,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment for the 2011 tax year of \$216,024 was disclosed. The board of review agreed that subject property was an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 10-05181.001-R-1, wherein the subject's assessment was reduced to \$235,876. However, the board of review argued that tax year 2011 was the beginning of the most recent general assessment cycle that runs through tax year 2014. Therefore, a reduction related to the 2010 Property Tax Appeal Board's decision is not applicable pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Furthermore, the board of review noted the Board's decision for the 2010 tax year of \$235,876 plus application of Moraine Township equalization factor of 1.0425 for the 2011 tax year would result in an assessment of \$245,901, considerably higher than the subject's current 2011 assessment of \$216,024.

The board of review also submitted four assessment comparables to demonstrate the subject property was uniformly assessed. The comparables had varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$113,856 to \$143,388 or from \$40.05 to \$52.91 per square foot of living area. The subject property has an improvement assessment of \$107,139 or \$39.37 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal the prior tax year under Docket Number 10-05181.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$235,876. The evidence further indicates the subject property is an owner occupied residential property.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225** (Emphasis Added), unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

Based on this statutory language, the Board finds that its 2010 decision shall not be carried forward to the subsequent assessment year plus application of the equalization factor. The record shows that the 2011 tax year is in a different general assessment period than the 2010 prior tax year. Therefore, the Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable in this appeal.

The taxpayers initially argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds record shows the subject property is equitably assessed.

The Board finds the only assessment comparables contained in the record were submitted by the board of review. These three assessment comparables had varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$113,856 to \$143,388 or from \$40.05 to \$52.91 per square foot of living area. The subject property has an improvement assessment of \$107,139 or \$39.37 per square foot of living area, which falls below the range established by the only assessment comparables contained in the record. Therefore, the Board no reduction in the subject's assessment is justified based on the evidence contained in 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.



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: July 22, 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.