



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

APPELLANT: Gislaine Canavan
DOCKET NO.: 12-02998.001-R-1
PARCEL NO.: 16-29-406-039

The parties of record before the Property Tax Appeal Board are Gislaine Canavan, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan in Chicago; 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: \$ 32,079
IMPR.: \$ 44,688
TOTAL: \$ 76,767

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) contesting the assessment for the 2012 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 is improved with a one-story dwelling of frame construction containing 1,176 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, one fireplace and a one-car attached garage. The property is located in Deerfield, West Deerfield 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 descriptions and assessment information on three equity comparables. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$34,574.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,767. The subject property has an improvement assessment of \$44,688 or \$38.00 per square foot of living area.

In support of its contention of the correct assessment the board of review asserted the subject property is an owner occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-04375.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$80,553 based on an agreement of the parties. The board of review further explained that West Deerfield Township's general assessment cycle began in 2011. It further indicated that in tax year 2012 a township equalization factor of 0.9530 was applied in West Deerfield Township. The board of review explained that the assessment for the 2012 tax year was calculated by applying the 2012 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2011 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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, 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. The Board further finds that the subject property was the subject matter of an appeal for the 2011 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$80,553. The record further disclosed the subject property is an owner occupied dwelling and that the 2011 and 2012 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2011 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that an equalization factor of 0.9530 was applied in West Deerfield Township in tax year 2012. Applying section 16-185 of the Property Tax Code results in an assessment of \$76,767, which is equivalent to the 2012 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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.

Chairman

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.