



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

APPELLANT: David & Gail Halperin, Trustees
DOCKET NO.: 12-04470.001-R-1
PARCEL NO.: 15-16-207-007

The parties of record before the Property Tax Appeal Board are David and Gail Halperin, Trustees, the appellants; 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: \$36,669
IMPR.: \$153,184
TOTAL: \$189,853

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 for the 2011 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging 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 two-story single family dwelling of frame construction with 3,172 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property is located in Vernon Hills, Vernon Township, Lake County.

The appellants filed the appeal based on a contention of law. The appellants referenced the fact that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-02220.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$195,687 based on an agreement of the parties. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the appellants requested the subject's assessment be reduced to \$192,067.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,853. In support of its contention of the correct assessment the board of review submitted a statement prepared by Martin P. Paulson, Clerk of the Lake County Board of Review, in which he asserted the subject property was believed to be owner occupied and was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-02220.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$195,687. The board of review further explained that general assessment cycle for Vernon Township, where the subject is located, began in 2011. It further indicated that in tax year 2012 a township equalization factor of 0.9815 was applied in Vernon Township. The board of review explained that if 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 subject's assessment would be \$192,068. The board of review asserted the subject's actual assessment for the 2012 tax year is \$189,853, which is less than required by the application of section 16-185 of the Property Tax Code. The board of review requested confirmation of the subject's assessment.

In rebuttal the appellants submitted a copy of the 2012 tax bill which disclosed a land assessment of \$36,669 and a building assessment of \$153,184, which totals \$189,853. This total assessment was then adjusted by a "state multiplier" of 1.0186 to increase the assessment to \$193,384. The appellants contend the tax bill shows an equalized value of \$193,384 and not \$189,853 as noted by Mr Paulson.

Conclusion of Law

The appellants raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds the evidence in the record does not support a reduction to the subject's assessment on this basis.

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 \$195,687. 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 0.9815 was applied in Vernon Township in tax year 2012. Applying the language of section 16-185 of the Property Tax Code to the 2011 assessment as determined by the Property Tax Appeal Board would result in an assessment of \$192,067 ($\$195,687 \times 0.9815$), which is greater than the 2012 assessment of the subject property of \$189,853 as referenced by the board of review.

The appellants contend the final assessment for the 2012 tax year was \$193,384 based on information from the 2012 tax bill. However, the assessment on the tax bill was after state equalization and the application of a multiplier of 1.0186 to the total assessment of \$189,853 pursuant to Article 17 of the Property Tax Code (35 ILCS 200/17-5 et seq.). The state multiplier referenced on the tax bill is applied by the Illinois

Department of Revenue to the assessments of all property as returned by the county clerk, which is after being listed by the assessors and revised by the boards of review, so that the aggregate assessed value of property in the county is assessed at 33 1/3% of fair cash value. Therefore, the subject's 2012 assessment as established by the county assessment officials for the 2012 tax year was \$189,853 as asserted by Paulson.

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

Klaus 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.