



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

APPELLANT: William Goldstein
DOCKET NO.: 12-04625.001-R-1
PARCEL NO.: 03-36-208-005

The parties of record before the Property Tax Appeal Board are William Goldstein, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$15,000
IMPR.: \$2,000
TOTAL: \$17,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 one-story dwelling of frame construction with 1,094 square feet of living area. The dwelling was constructed in 1938. Features of the property include a partial basement and a detached garage with 545 square feet of building area. The property has a 40,946 square foot site and is located in Wadsworth, Newport Township, Lake County.

The appellant filed the appeal based on a contention of law. The appellant's counsel asserted the property was owner occupied as of January 1, 2012 and 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 11-03353.00-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$17,000 based on an agreement of the parties. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the appellant requested the subject's assessment be reduced to \$15,328 which was the product of the 2011 assessment as determined by the Property Tax Appeal Board and the 2012 equalization factor for Newport Township of 0.9017.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,054. The subject's assessment reflects a market value of \$91,852 when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In response the board of review submitted a written statement from John Y. Paslawsky, Chief Appraiser with the Lake County Chief County Assessment Office. Paslawsky indicated the 2011 assessment was a stipulation based on a purchase price where the appellant had purchased the property from a financial institution. The board of review also asserted the property was not owner-occupied and the tax bill was being sent to Harbor Trails, LLC. Paslawsky asserted section 16-185 of the Property Tax Code was not applicable due to the fact the property was not a residence occupied by the owner. He also argued the appellant submitted no other evidence in support of the assessment reduction.

The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's purchase which disclosed the property was purchased in June 2011 for a price of \$50,300. The seller was listed as Wells Fargo Bank, N.A. and the buyer was identified as Harbor Trust, LLC. The transfer declaration did indicate the property had been advertised for sale and the property was going to be used as the buyer's principal residence. The board of review also submitted a copy of the Multiple Listing Service (MLS) listing of the subject property, which disclosed the property was in pre-foreclosure and had been listed for 24 days prior to the purchase.

Conclusion of Law

The appellant 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 before the Property Tax Appeal Board for the 2011 tax year in which a decision was issued reducing the subject's assessment to \$17,000. The record had conflicting evidence as to whether or not the subject property is owner occupied. Based on this record the Board finds the appellant did not establish by a preponderance of the evidence that the residence was owner occupied. Based on this record the Property Tax Appeal Board finds that section 16-185 is not applicable.

However, the record disclosed the subject property was purchased in June 2011 for a price of \$50,300, which is significantly less than the market value as reflected by the subject's assessment. The board of provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration and the MLS listing, which documented the sale and indicated the purchase had the elements of an arm's length transaction. It was this purchase price that was the basis for the agreement of the parties for the 2011 tax year in which they agreed to a revised assessment of \$17,000. Since no new evidence was presented to warrant a change from the

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previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate.

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.