



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

APPELLANT: Karen Tischhauser
DOCKET NO.: 12-05079.001-R-1
PARCEL NO.: 13-12-301-040

The parties of record before the Property Tax Appeal Board are Karen Tischhauser, the appellant, by attorney Minard E. Hulse of 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: \$71,784
IMPR.: \$191,115
TOTAL: \$262,899

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick construction that contains 5,054 square feet of living area. The dwelling was constructed in 1995. Features of the property include a finished basement, central air conditioning, three fireplaces and an attached garage with 935 feet of building area. The property has a 45,146 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant filed the appeal challenging the subject's 2012 assessment. The subject property was the subject matter of an appeal before the Property Tax Appeal Board the 2011 tax year under Docket Number 11-05081.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$249,975 based on an agreement of the parties. The appellant's attorney asserted that the subject property is an owner-occupied dwelling and that

2011 and 2012 are within the same general assessment period. In correspondence dated July 21, 2014, counsel requested that the 2011 assessment be carried forward to the 2012 tax year subject to an equalization factor of .9500. By correspondence dated September 19, 2014, counsel requested that the 2011 assessment be carried forward to the 2012 tax year subject to an equalization factor of .9379.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$278,406 was disclosed.

The board of review submitted a statement from Martin P. Paulson, Clerk of the Lake County Board of Review, also explaining 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 11-05081.001-R-1 in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$249,975. Paulson further explained that Cuba Township's general assessment cycle began in 2011 and runs through 2014. He further indicated that in tax year 2012 a township equalization factor of 1.0517 was applied in Cuba Township. Paulson calculated the subject's assessment for the 2012 tax year to be \$262,899 when applying the 2012 township equalization factor of 1.0517 to the assessment as established by the Property Tax Appeal Board decision for the 2011 tax year in accordance with section 16-185 of the Property Tax Code. The board of review requested the subject's assessment be reduced to \$262,899.

The board of review also submitted descriptions and assessment information on three comparables to demonstrate the subject was being assessed uniformly and that the subject's assessment was reflective of the property's market value.

In rebuttal the appellant's counsel submitted additional exhibits relative to the 2012 tentative abstracts of assessment, Urban Assessment Ratios for Apportionment of Tax Burden; and a 2012 Summary of Statistics for Township Equalization showing the 2012 Final Township Multiplier for Cuba Township was 1.0517. The appellant's counsel asserted the Department of Revenue calculated a 4.11% decrease in assessments from 2011 to 2012 and then calculated a further decrease of 2.20% in 2012 Cuba Township assessments as reduced by the board of review. Counsel again argued that the 2011 assessment should be carried forward subject to an equalization factor of .9379.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established by the Property Tax Appeal Board for the 2011 tax year should be carried forward to the 2012 tax year subject to an equalization factor of 1.0517.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. The Board also finds the record established that a township equalization factor of 1.0517 was applied in Cuba Township in tax year 2012. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's 2011 tax year's decision plus the application of an equalization factor of 1.0517.

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.