



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

APPELLANT: Peter Himpelmann
DOCKET NO.: 12-05200.001-R-1
PARCEL NO.: 15-07-206-010

The parties of record before the Property Tax Appeal Board are Peter Himpelmann, the appellant, 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: \$10,800
IMPR.: \$10,448
TOTAL: \$21,248

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 residential condominium unit with 641 square feet of living area. The condominium was constructed in 1975. Features of the unit include central air conditioning and one full bathroom. The subject property is located in a three-story condominium building of frame and brick construction with six units. The property is located in Vernon Hills, Vernon Township, Lake County.

The appellant filed the appeal and marked contention of law as the basis of the appeal. The appellant 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 11-04261.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$26,401 based on equity and the weight of the evidence. The appellant stated, however, the subject property is not owner occupied.

In further support of the appeal the appellant submitted an assessment equity analysis using four comparable condominium units located in the subject's building. Each unit was larger than the subject unit each containing 787 square feet of living area. Each of the comparables had an improvement assessment of \$12,828 or \$16.30 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$10,448 or \$16.30 per square foot of living area and a total assessment of \$21,248.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,237. The subject property has an improvement assessment of \$13,437 or \$20.96 per square foot of living area.

The board of review submitted a statement from Martin Paulson, Clerk of the Lake County Board of Review, asserting the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket No. 11-04261.001-R-1. He noted in that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$26,401. Paulson further explained that Vernon Township's general assessment cycle began in 2011. He further indicated that in tax year 2012 a township equalization factor of 0.9815 was applied in Vernon Township. The board of review representative 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 \$25,913, which is greater than the subject's actual assessment for the 2012 tax year of \$24,237. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant marked contention of law as the basis of the appeal. In the written narrative the appellant requested the 2011 assessment as determined by the Property Tax Appeal Board be carried forward to the 2012 tax year pursuant to section 16-185 of the Property Tax Code; however, on the appeal form the appellant requested an assessment lower than the 2011 assessment. 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** (emphasis added), 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 finds the appellant indicated the subject property is not owner occupied. Due to the fact the subject unit is not owner occupied, the Board finds that section 16-185 of the Property Tax Code is inapplicable and it is not mandatory that the 2011 reduced assessment of the subject property as determined by the Property Tax Appeal Board be carried forward to the 2012 tax year subject to equalization.

The Board further finds, however, that the taxpayer did submit an assessment equity analysis using four assessment comparables. 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 met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables were condominium units located in the subject's condominium building that each had an improvement assessment of \$16.30 per square foot of living area. The subject's improvement assessment of \$20.96 per square foot of living area falls above that established by the only comparables in this record. The board of review submitted no equity comparables to respond to this aspect of the appellant's submission. Based on this record the Board finds a reduction in the subject's improvement assessment is justified.

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.