



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

APPELLANT: J & J Property Investments, LLC
DOCKET NO.: 13-00070.001-R-1
PARCEL NO.: 06-19-220-033

The parties of record before the Property Tax Appeal Board are J & J Property Investments, LLC, the appellant, 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: \$5,160
IMPR.: \$14,243
TOTAL: \$19,403

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story frame dwelling that was built in 1956. The home contains 792 square feet of living area and features a detached two-car garage of 480 square feet of building area. The property is located in Round Lake Beach, Avon Township, Lake County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-01470.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$13,199 based on the agreement of the parties.

The Property Tax Appeal Board takes judicial notice that 2012 and 2013 are within the same general assessment period for residential property in Lake County. (86 Ill.Admin.Code §1910.90(i)) The appellant known as J & J Property Investments,

Inc., did not assert that the subject property is an owner-occupied dwelling entitled to the prior year's assessment subject only to equalization.

Based on the submission, the appellant requested a total assessment of \$13,199.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$19,403 was disclosed. The board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that the subject property was not known to be owner occupied during tax year 2013. In support of this contention, Paulson noted that the subject property did not receive the general homestead exemption for tax year 2013. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

The appellant did not file rebuttal and did not assert that the subject property was an owner-occupied residence in tax year 2013.

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. In accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds the subject property is not entitled to having the prior year's decision carried forward to the subsequent year subject only to equalization, because there is no indication on this record that the subject is an owner-occupied dwelling.¹

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-

¹ The guidance on the Property Tax Appeal Board website for "rollovers" includes the requirement that two copies of a letter be provided stating in pertinent part:

. . . The property is an owner occupied residence and this tax year is in the same general assessment period.

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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The record fails to indicate that the subject property is an owner occupied dwelling. The appellant provided no other substantive evidence to challenge the subject's 2013 assessment.

For these reasons, 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

K. L. Ferr

Member

JR

Member

Mark Albino

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: September 18, 2015

A. Portol

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.