



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

APPELLANT: LeVerne O'Neill  
DOCKET NO.: 13-00251.001-R-1  
PARCEL NO.: 13-11-100-172

The parties of record before the Property Tax Appeal Board are LeVerne O'Neill, 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:** \$8,538  
**IMPR.:** \$62,410  
**TOTAL:** \$70,948

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a residential condominium unit of frame construction with 1,229 square feet of living area. The condominium was constructed in 1990. Features include a full basement with finished area, central air conditioning, two fireplaces and a 205 square foot garage. The property is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity and overvaluation with respect to the improvement assessment for the 2013 tax year as the basis of the appeal. In support of these arguments the appellant submitted information on three comparable condominiums. Each comparable had central air conditioning, two fireplaces and a 205 square foot garage. The comparables have improvement assessments ranging from \$56,700 to \$67,257. These

properties also sold between June and September 2012 for prices ranging from \$165,000 to \$200,000 or from \$134.26 to \$162.73 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$56,700 or \$46.14 per square foot of living area with a total assessment of \$65,238 which would reflect a market value of \$195,714 or \$159.25 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$70,948. The board of review asserted the subject property was an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket Number 12-01739.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$82,569. The board of review further explained that Cuba Township's general assessment period began in 2011 and runs through tax year 2014. It further indicated that in tax year 2013 a township equalization factor of .9852 was applied and in tax year 2010 a township equalization factor of .9436 was applied in Cuba Township. The board of review explained that if the assessment for the 2013 tax year was calculated by applying the 2013 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2013 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be \$81,347. The board of review asserted the subject's assessment for the 2013 tax year was \$70,948, 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 written rebuttal, the appellant reiterated his contention that the subject's assessment fails to reflect its market value in comparison to other properties identical to the subject which have recently sold.

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. The Board further finds a reduction in the subject's assessment is not justified.

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. [Emphasis added.]

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2012 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$82,569. The record further disclosed the subject property is an owner occupied dwelling and the 2012 and 2013 tax years are in the same general assessment period. The record also disclosed that an equalization factor of .9852 was applied in Cuba Township in 2013. Furthermore, the decision of the Property Tax Appeal Board for the 2012 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$81,347, which is greater than the 2013 assessment of the subject property of \$70,948. 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.

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Chairman



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Member



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Member



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Member



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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



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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.