



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

APPELLANT: Michael Schwaeber
DOCKET NO.: 13-00551.001-R-1
PARCEL NO.: 16-31-103-009

The parties of record before the Property Tax Appeal Board are Michael Schwaeber, the appellant, by attorney Donald T. Rubin of Rubin & Norris, in Chicago, 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: \$74,679
IMPR.: \$157,809
TOTAL: \$232,488

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick exterior construction with 3,742 square feet of living area. The dwelling was constructed in 2001. Features include a full unfinished basement, central air conditioning, a fireplace and a 693 square foot garage. The property is located in Riverwoods, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment for the 2013 tax year as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. The appellant requested the subject's improvement assessment be reduced to \$133,102 or \$35.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$232,488. The subject has an improvement assessment of \$157,809 or \$42.17 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of four comparable properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that both parties presented comparables in close proximity to the subject with improvement assessments ranging from \$34.44 to \$52.62 per square foot of living area.

As a supplemental filing, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review. This letter and its attachments were forwarded to the appellant's legal counsel of record.

Paulson 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 12-01628.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$237,718. The board of review further explained that West Deerfield 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 1.0089 was applied. 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 \$239,834. The board of review asserted the subject's assessment for the 2013 tax year was \$232,488, 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.

The appellant filed no response to the assertions by Paulson.

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 \$237,718. 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 1.0089 was applied in West Deerfield 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 \$239,834, which is greater than the 2013 assessment of the subject property of \$232,488. 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.

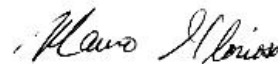
Chairman




Member



Member



Member



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



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.