



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

APPELLANT: Myron Bornstein
DOCKET NO.: 13-01232.001-R-1
PARCEL NO.: 16-25-308-020

The parties of record before the Property Tax Appeal Board are Myron Bornstein, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC, 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: \$ 156,259
IMPR.: \$ 290,725
TOTAL: \$ 446,984

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 two-story single family dwelling of stucco exterior construction with 5,149 square feet of living area. The dwelling was constructed in 1994. Features include a finished basement, central air conditioning, two

fireplaces, and a 792 square foot attached garage. The property is located in Moraine Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted photographs and an analysis of three comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in design, size, age, and features. The comparables had improvement assessments ranging from \$224,257 to \$279,195 or from \$42.28 to \$53.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$446,984. 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 2011 tax year under Docket Number 11-05150.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$466,666. The board of review further explained that Moraine Township's general assessment period began in 2011 and runs through tax year 2014. It further indicated that for tax year 2012 a township equalization factor of .9848 was applied and in tax year 2013 a township equalization factor of .9804 was applied in Moraine Township. The board of review explained that if the assessment for the 2013 tax year was calculated by applying the 2012 and 2013 equalization factors 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 \$450,565. The board of review asserted the subject's assessment for the 2013 tax year was \$446,984, which is less than required by the application of section 16-185 of the Property Tax Code. However, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. However, the Board finds section 16-185 of the Property Tax Code is controlling. 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.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal for the 2011 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$466,666. The record further disclosed the subject property is an owner occupied dwelling and the 2011, 2012 and 2013 tax years are in the same general assessment period. The record also disclosed that equalization factors of .9848 and .9804 were applied in Moraine Township for the 2012 and 2013 tax years, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2011 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 \$450,565, which is greater than the 2013 assessment of the subject property of \$446,984. After considering the requirements of section 16-185 of the Property Tax Code and the board of review's request to sustain the assessment, 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. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.