



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

APPELLANT: 1000 Deerfield Road Condominium Assoc.
DOCKET NO.: 13-01996.001-R-2 through 13-01996.011-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1000 Deerfield Road Condominium Assoc., the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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 and this appeal is **dismissed** as set forth below. The assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-01996.001-R-2	16-26-101-062	11,406	53,609	\$65,015
13-01996.002-R-2	16-26-101-063	10,568	49,667	\$60,235
13-01996.003-R-2	16-26-101-064	11,406	53,609	\$65,015
13-01996.004-R-2	16-26-101-065	10,568	49,667	\$60,235
13-01996.005-R-2	16-26-101-066	11,406	53,609	\$65,015
13-01996.006-R-2	16-26-101-067	10,568	49,667	\$60,235
13-01996.007-R-2	16-26-101-068	13,452	60,562	\$74,014
13-01996.008-R-2	16-26-101-069	10,568	49,667	\$60,235
13-01996.009-R-2	16-26-101-070	11,406	53,609	\$65,015
13-01996.010-R-2	16-26-101-072	13,452	63,228	\$76,680
13-01996.011-R-2	16-26-101-073	10,568	49,667	\$60,235

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 consists of 11-units located within a 12-unit condominium building. The condominium building was constructed in 1985. The building contains six 1,575 square foot

units, four 1,700 square foot units and two 2,005 square foot units.¹ The subject condominium building is located in Highland Park, Moraine Township, Lake County.

The appellant contested these eleven assessments for the 2013 tax year based on overvaluation. In support of this argument, the appellant initially submitted data on two comparable sales, one that occurred in August 2009 and one that occurred in November 2012. Procedurally, the appellant was advised by the Property Tax Appeal Board that the evidence submitted was insufficient to proceed. (86 Ill.Admin.Code §1910.30(k)) In response, the appellant timely amended the evidence with the submission of data on a total of five comparable sales that occurred in 2011 or 2012 that ranged from \$71.30 to \$99.82 per square foot of living area. This submission also repeated the November 2012 sale as comparable #1, which was a 1,575 square foot unit located in the subject building and which was not being appealed; sale #1 reflected a price of \$79.37 per square foot of living area.

As part of this appeal, the appellant also submitted copies of the final decisions issued by the board of review establishing total assessments of \$60,235 for each of the 1,575 square foot units, \$65,015 for each of the 1,700 square foot units and for the two 2,005 square foot units, assessments of \$74,014 and \$76,680, respectively. By applying the \$79.37 per square foot sale price of appellant's comparable #1 to each of the respective units on appeal at the statutory level of assessment, the appellant requested the assessments be reduced to \$41,665 for each of the five 1,575 square foot units on appeal; to \$44,972 for the four 1,700 square foot units on appeal; and \$53,040 each for the two 2,005 square foot units on appeal. Thus, the appellant requested the total assessments of the eleven parcels be reduced to \$494,293, a difference of \$217,636.

As part of the Residential Appeal petition, the appellant marked the box "I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the PTAB.)"

By letter to the parties dated May 5, 2017, the Property Tax Appeal Board set the matter for hearing for 1:00 p.m., August 23, 2017, at the offices of the Lake County Board of Review in Waukegan, Illinois before Administrative Law Judge Edwin Boggess. Due to an injury prohibiting travel by the ALJ, the matter was postponed and rescheduled for hearing by separate letters to the parties each dated August 15, 2017. As part of the new Hearing Notice, the Property Tax Appeal Board set the matter for hearing for 1:00 p.m., August 28, 2017, at the offices of the Lake County Board of Review in Waukegan, Illinois before ALJ Carol Kirbach. By agreement of the parties and the assigned ALJ, which was confirmed by e-mail on August 25, 2017, the matter was moved for hearing to 9:00 a.m., August 30, 2017. As part of the original Hearing Notices issued on both May 5, 2017 and August 15, 2017, the Property Tax Appeal Board further notified the appellant that pursuant to section 1910.98(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98(a)) if the appellant was seeking a change in assessment of \$100,000 or more in assessed valuation, the appellant must provide a court reporter at its own expense.²

¹ The one unit within the building that was not appealed is a 1,575 square foot unit which the record indicates sold in November 2012 for \$125,000 or \$79.37 per square foot of living area.

² Each notice included the following line: "P.S. APPELLANT MUST PROVIDE A COURT REPORTER." (Capitalization in original Hearing Notices)

At the time and date of the agreed commencement for hearing at approximately 9:00 a.m. on August 30, 2017, the appellant appeared before the Property Tax Appeal Board by counsel, David C. Dunkin. Appearing on behalf of the Lake County Board of Review was Assistant State's Attorney Matthew S. Fronk along with John Y. Paslawsky, Chief Appraiser of the Lake County Chief Assessment Office on behalf of the Lake County Board of Review. The appellant's counsel advised the ALJ that he did not procure the services of a court reporter to record and transcribe the proceeding as required by Section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)).³ Due to the fact that no court reporter was present, the presiding ALJ advised that the matter would be dismissed for failure to provide a court reporter and no hearing was held.

Conclusion of Law

Section 1910.98(a) of the rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense... 86 Ill.Admin.Code §1910.98(a).

Section 1910.69(d) of the rules of the Property Tax Appeal Board provides in part that:

Failure of the contesting party to furnish a court reporter as required by Section 1910.98(a) of this Part shall be sufficient cause to dismiss the appeal... 86 Ill.Admin.Code §1910.69(d).

Section 1910.69(a) of the rules of the Property Tax Appeal Board provides as follows:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 of this Part shall result in the default of that party. 86 Ill.Admin.Code §1910.69(a).

The Board finds the appellant requested a change in the total assessment in excess of \$100,000. The amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board and is the difference between the final decision(s) of the board of review and the proposed assessment(s) request set forth by the contesting party on the petition. County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4th Dist. 1995). The appellant requested an in person hearing for this appeal. The original notice of the scheduled

³ Section 16-190(a) of the Property Tax Code provides in part:

The Property Tax Appeal Board shall keep a record of its proceedings and orders and the record shall be a public record. In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense. The original certified transcript of such hearing shall be forwarded to the Springfield office of the Property Tax Appeal Board and shall become part of the Board's official record of the proceeding on appeal. . . . 35 ILCS 200/16-190(a).

hearing was made in accordance with section 1910.67 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.67). The matter was rescheduled without objection from the parties and the Board further finds the letter dated August 15, 2017, notified the appellant that a hearing would be held on August 28, 2017; thereafter, the parties and the ALJ agreed by e-mail message(s) to move the hearing to 9:00 a.m., August 30, 2017. Both the original hearing notice letter dated May 5, 2017 and the rescheduling notice dated August 15, 2017 stated the time, location and, pursuant to section 1910.98(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98(a)), informed the appellant of the requirement to engage a court reporter for the hearing. The Board finds the appellant failed to procure the services of a court reporter as required by section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)) The Board further finds that pursuant to Section 1910.69(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.69(d)), failure to furnish a court reporter as required in section 1910.98(a) is sufficient cause for dismissal of the appeal. Additionally, when he appeared at approximately 9:00 a.m. on August 30, 2017, the Property Tax Appeal Board finds the appellant's counsel provided no good cause or reason for the failure to have a court reporter present at the scheduled hearing.

Based on the aforementioned analysis and pursuant to sections 1910.69(a) and (d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.69 (a) & (d)), the Property Tax Appeal Board hereby **dismisses** the appeal.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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:

October 20, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

1000 Deerfield Road Condominium Assoc., by attorney:
David C. Dunkin
Arnstein & Lehr, LLP
120 South Riverside Plaza
Suite 1200
Chicago, IL 60606-3910

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085