



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

APPELLANT: Heather A. Parisotto
DOCKET NO.: 13-02386.001-R-1
PARCEL NO.: 06-01-403-045

The parties of record before the Property Tax Appeal Board are Heather A. Parisotto, the appellant, by Jerri K. Bush, Attorney at Law, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds the correct assessed valuation of this Lake County property is:

LAND: \$4,950
IMPR.: \$26,851
TOTAL: \$31,801

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2012 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 consists of an owner occupied residential dwelling that is located in Lindenhurst, Lake Villa 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 12-02399.001-R-1. In that appeal the Property Tax Appeal Board

rendered a decision lowering the assessment of the subject property to \$32,122 based on an agreement of the parties. The appellant submitted an appeal of the subject property for the 2013 tax year seeking application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Based on this legal argument, the appellant requested a total assessment of \$32,122.

The Board takes notice that 2012 and 2013 are in the same general assessment period in Lake County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,801.

The board of review submitted a copy of a Certificate of Error disclosing the subject's 2013 total assessment was reduced from \$34,925 to \$31,801 dated March 31, 2014. The board of review also submitted a letter asserting that for tax year 2012 the Property Tax Appeal Board reduced the subject's total assessment to \$32,122 (see Docket No. 12-02399.001-R-1). Furthermore, the board of review contends that 2012 and 2013 are within the same general assessment period for residential property and, as such, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2013 assessment should reflect the 2012 decision along with the Lake Villa Township equalization factor of 0.9900 which was applied to non-farm properties in the township as reflected in the Certificate of Error.

Therefore, the board of review contends that the subject's total 2013 assessment should be \$31,801 and based on this evidence, the board of review requested confirmation of the subject's revised assessment.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-02399.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$32,122 based on the agreement of the parties.

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.

The evidence also disclosed that the subject property was located in Lake Villa Township and an equalization factor of 0.9900 was applied in 2013. The record further disclosed a Certificate of Error was issued on March 31, 2014 reducing the subject's 2013 assessment to \$31,801, which is the product of the final 2012 assessment determination issued by the Property Tax Appeal Board issued in Docket Number 12-02399.001-R-1 and application of the township equalization factor of 0.9900.¹

In summary and based on this record, the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected by the Certificate of Error is appropriate.

¹ The Property Tax Appeal Board also takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.). For purposes of this appeal, the Certificate of Error was issued prior to notification to the board of review of the appellant's filing of this 2013 assessment 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.

Chairman

[Handwritten Signature]

[Handwritten Signature]

Member

Member

[Handwritten Signature]

Member

Acting Member

[Handwritten Signature]

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: February 19, 2016

[Handwritten Signature]

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.