



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

APPELLANT: Mona Mustafa  
DOCKET NO.: 13-02455.001-R-1  
PARCEL NO.: 06-08-301-089

The parties of record before the Property Tax Appeal Board are Mona Mustafa, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$7,710  
**IMPR.:** \$ 306  
**TOTAL:** \$8,016

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 consists of two-story frame dwelling that contains approximately 3,842 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished walkout basement, central air conditioning, a fireplace, and 620 square foot attached garage. The subject property has a 12,955 square foot site. The property is located in Lake Villa Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect based on a contention of law. According to the documentation, the appellant alleged fraud by the subject's property developer, builder,

subcontractors and the homeowners' association. The appellant also contends negligence by various Lake County government officials and various Village of Lake Villa government officials. With respect to the subject property, the appellant contends the dwelling suffers from structural defects resulting from soil defects. The appellant alleged the Property Index Number (PIN) misrepresents the legal description of the subject property and that its Deed was defective. Finally, the appellant attempted to appeal the assessments of 66 other properties located in the subject's development with this appeal.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$2.00.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,727 was disclosed. The board of review argued the subject is an owner occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2011 under Docket Number 11-05833.001-R-1. In that appeal, the Board rendered a decision reducing the subject's assessment to \$8,487 based on the weight and equity of the evidence. The board of review submitted a copy of the Board's 2011 decision. The board of review cited section 16-185 of the Property Tax Code. Based on this statute an application of township equalization factors of .9541 for the 2012 tax year and .99 for the 2013 tax year, the board of review argued the subject's correct assessment should be \$8,016.

#### Conclusion of Law

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15).

The Property Tax Appeal Board finds it has no authority to review or compel any type of correction for the property in question to be properly platted or described for assessment purposes. The Property Tax Code authorizes the Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-185). The Property Tax Appeal Board has limited authority as provided by the Property Tax Code. As stated by the court in People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316, 317 N.E.2d 121 (2<sup>nd</sup> Dist. 1974),

The only authority and power placed in the [Property Tax Appeal] Board by statute is to receive appeals from decisions of Boards of Review, make rules of procedure, conduct hearings and make a decision on the appeal. The only types of appeal provided for in the statute are by any taxpayer dissatisfied with the decision of a board of review as such decision pertains to an assessment of his property for taxation purposes or any

taxing body that has an interest in the decision of the board of review on an assessment made by any local assessment officer. Thompson, 22 Ill.App.3d at 322.

The court in Thompson went on to hold that the Property Tax Appeal Board is not authorized, in reviewing an assessment decision of the county board of review, to compel the property in question to be properly platted or described for assessment purposes. Thompson, 22 Ill.App.3d at 125. While the appellant alleged various acts of fraud or negligence by some private individuals/entities or government officials, this Board has no jurisdictional authority with respect to those claims.

More importantly, the Board finds that Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. The Board finds the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-05833.001-R-1. In that appeal, the Board rendered a decision reducing the subject's assessment to \$8,487 based on the weight and equity of the evidence. The Board finds the statutory language contained Section 16-185 of the Property Tax Code provides in relevant 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)

Based on the controlling statute, the Board finds that its 2011 tax year's decision shall be carried forward to the subsequent assessment year(s) of the general assessment period subject only to any equalization factor applied to those years' assessments. The Board finds this record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to its 2011 decision or that the decision was reversed or modified upon review.<sup>1</sup> In addition, the Board finds the record shows the assessment year in question is within the same general assessment period as the Board's 2011 decision. The Board takes notice that the record shows equalization factors were issued for Lake Villa Township, Lake County of .9541 for the 2012 tax year and .99 for the 2013 tax year. The Board further finds the assessment proposed by the Lake County Board of Review of \$8,016

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<sup>1</sup> The Property Tax Appeal Board's 2011 decision was affirmed by the Appellate Court on February 8, 2016. Mona Mustafa v. Property Tax Appeal Board, 2016 Ill App(2d) 150622-U (2016).

is compliant with the controlling statute. ( $\$8,487 \times .9541 \times .99 = \$8,016$ ). As a result, the Property Tax Appeal Board finds that a reduction in the subject's assessment is 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.

*Mario Alvares*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.