



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

APPELLANT: Laura Rosquist  
DOCKET NO.: 13-02456.001-R-1  
PARCEL NO.: 06-08-301-088

The parties of record before the Property Tax Appeal Board are Laura Rosquist, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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.

**ANALYSIS**

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 11-05834.001-R-1. The decision of the Property Tax Appeal Board on the 2011 appeal found the correct total assessment of the subject property to be \$8,487. The Property Tax Appeal Board takes notice of its decision in the 2011 appeal.

In the instant appeal, the appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect. Based on the appellant's argument, the appellant contends that the assessment of the subject property is excessive and requested the subject's assessment be reduced to \$2.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$34,883 was disclosed.

The board of review submitted a letter asserting that for tax year 2011 the Property Tax Appeal Board reduced the subject's total assessment to \$8,487 (see Docket No. 11-05834.001-R-1). Furthermore, the board of review contends that 2011, 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 2011 decision along with the Lake Villa Township equalization factor for 2012 of .9541 and for 2013

of 0.9900 which was applied to non-farm properties in the township. Therefore, the board of review contends that the subject's total 2013 assessment should be \$8,014.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established in the decision issued for the 2011 should be carried forward to the 2013 tax year subject only to equalization.

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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment to \$8,487. The record further indicates that the subject property is an owner occupied dwelling. The Board takes notice that the 2011, 2012 and 2013 tax years are within the same general assessment period. The Board further takes notice that in the 2012 tax year there was an equalization factor of .9541 applied to the assessments of non-farm properties and in the 2013 tax year there was an equalization factor of .9900 applied to the assessments of non-farm properties. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2011 tax year or that the decision of the Property Tax Appeal Board for the 2011 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2011 tax year plus the application of the 2012 township equalization factor of .9541 in addition to the application of the 2013 township equalization factor of .9900.

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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.