



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

APPELLANT: John Mueller
DOCKET NO.: 13-03449.001-R-1
PARCEL NO.: 16-03-103-016

The parties of record before the Property Tax Appeal Board are John Mueller, 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: \$111,380
IMPR: \$123,895
TOTAL: \$235,275

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2012 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 is an owner occupied residence located in Lake Forest, Moraine Township, Lake County.

In the instant appeal, the appellant through legal counsel submitted a request to have the 2012 assessment of the subject property of \$256,242 carried forward "subject to the 2012 equalization factor of .9848." Based on this evidence, the appellant reported the subject had a 2013 assessment of \$292,608 which should be reduced to a total assessment of \$252,347.

The board of review submitted its "Board of Review Notes on Appeal." The final 2013 assessment of the subject property totaling \$235,275 was disclosed in the evidence.¹

In a letter, the board of review noted the error by appellant in the subject's 2013 assessment. Furthermore, 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 2012 tax year under Docket Number 12-04530.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$256,242.

The board of review further explained that the township's general assessment period began in 2011 and runs through tax year 2014. The board of review letter further indicated that in tax year 2013 Moraine Township applied an equalization factor of .9804. Therefore, the board of review explained that when the 2013 tax year was calculated by applying the 2013 equalization factor to the Property Tax Appeal Board's assessment as determined for 2012 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be \$251,220. The board of review next asserted that the subject's 2013 assessment was less at \$235,275 and should be confirmed.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board in the 2011 tax year under Docket Number 12-04530.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$256,242 based on a stipulation or agreement submitted by 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 Board further finds that the prior 2012 tax year decision should be carried forward to subsequent years in the general

¹ There was a mathematical error in the total assessment reported in the "Board of Review Notes on Appeal" and a revised letter explaining the evidence was submitted on March 30, 2016 to both the Board and appellant's counsel.

assessment cycle subject only to any equalization factor applied to that year's assessments.

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 an equalization factor of .9804 was applied in Moraine Township in 2013.

Furthermore, the decision of the Property Tax Appeal Board for the 2012 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. However, applying section 16-185 of the Property Tax Code would result in an assessment of \$251,220, which is greater than the 2013 assessment of the subject property of \$235,275. After considering the requirements of section 16-185 of the Property Tax Code, 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.

Mark Morris

Chairman

K. L. Farn

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. 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.