



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

APPELLANT: Myron Cohen
DOCKET NO.: 13-03659.001-R-1
PARCEL NO.: 16-21-409-015

The parties of record before the Property Tax Appeal Board are Myron Cohen, 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: \$ 44,997
IMPR: \$ 77,730
TOTAL: \$ 122,727

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 an owner occupied residential property located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board arguing the subject property's assessment was incorrect based on a contention of law. In support of this claim, the appellant's counsel asserted the subject property was owner occupied as of January 1, 2013; the subject property received a reduced assessment the prior tax year under Docket Number 12-

04570.001-R-1; and the 2013 assessment request is based on the Board's decision for the 2012 tax year and the West Deerfield Township equalization factor of .9530. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant's counsel requested that the 2012 decision be rolled over to the 2013 tax year, which is within the same general assessment period. The appellant's appeal petition indicates the subject had a 2013 assessment of \$135,313 and shows a requested assessment of \$119,589.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment for the 2013 tax year of \$122,727 was disclosed. The board of review's evidence disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 12-04570.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$125,487 based on an agreement by the parties. The board of review's evidence disclosed the subject property is located in West Deerfield Township; a .9780 equalization factor was applied to all non-farm parcels in West Deerfield Township for the 2013 tax year¹; and tax year 2011 was the beginning of the most recent general assessment cycle. The board of review argued the appellant's counsel listed the incorrect assessment amount for the subject property on the residential appeal petition for the 2013 tax year. The board of review's evidence shows the subject's assessment had been reduced to \$122,727 for the 2013 tax year, which reflects the Board's prior year's decision plus application of West Deerfield equalization factor of .9780. A copy of the board of review's final decision for the 2013 tax year was submitted, which was mailed to the taxpayer on February 10, 2014, prior to the appeal being filed with the Property Tax Appeal Board and prior to the Board issuing its final decision pertaining to the 2012 tax year. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

As an initial matter, the Board finds the un-refuted evidence shows the appellant's counsel used the incorrect assessment amount for the subject property for tax year 2013 and proffered the incorrect equalization factor that was applied to all non-farm properties in West Deerfield Township for the 2013 tax year.

¹ The appellant's counsel indicated a .9530 equalization factor was issued in West Deerfield Township in the brief filed with the Property Tax Appeal Board.

Both parties agree that section 16-185 of the Property Tax Code was controlling in this appeal. (35 ILCS 200/16-185). The Property Tax Appeal Board finds the subject property was the subject matter of an appeal the prior tax year under Docket Number 12-04570.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$125,487 based on the evidence and an agreement between the parties. The evidence further indicates the subject property is an owner occupied residential property.

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 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 this statutory language, the Board finds its 2012 decision shall be carried forward to the subsequent assessment year of the same general assessment period plus application of the equalization factor. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The Board finds the subject's final assessment for the 2013 assessment year, as determined by the board of review, follow the provisions outlined in section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). ($\$125,487 \times .9780 = \$122,727$). Therefore, the Board finds no change 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 Albino

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.