



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

APPELLANT: Rangaiah Manikonda & Sridevy Mylavarapu
DOCKET NO.: 13-04934.001-R-1
PARCEL NO.: 15-09-312-001

The parties of record before the Property Tax Appeal Board are Rangaiah Manikonda & Sridevy Mylavarapu, the appellants, 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 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: \$ 23,397
IMPR: \$124,083
TOTAL: \$147,480

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 Vernon Township, Lake County, Illinois.

The appellants contend the subject's assessment was incorrect based on a contention of law. The appellants argued the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under docket number 12-02603.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$149,985 based on the evidence submitted by the parties. Based

on section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellants requested the prior year's assessment as determined by the Property Tax Appeal Board be carried forward to the 2013 tax year. The appellant indicated the subject property is an owner occupied residence and the 2013 tax year was in the same general assessment period. Based on this legal argument, the appellants requested a reduction in the subject's assessment to \$149,985.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,519. In response to the appeal, the board of review submitted a copy of the Board's 2012 decision and cited section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). In the narrative letter, the board of review indicated the subject property is located in Vernon Township, which had a .9833 equalization factor applied to all non-farm parcels for the 2013 tax year. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the board of review concluded the correct assessment for the subject property should be \$147,480 for the 2013 tax year. However, on the "Board of Review Notes on Appeal" the board of review proposed to reduce the subject's assessment to \$123,954.

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline agreeing to the \$123,954 assessment proposal as shown on the "Board of Review Notes on Appeal" document.

Conclusion of Law

The appellants contend the subject's assessment was incorrect based on a contention 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 proposed assessment agreement by the parties of \$123,954 is not supported by section 16-185 of the Property Tax Code. Therefore, the Board shall issue a decision based on the facts, evidence and exhibits in the record in accordance with section 1910.55(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.55(b)). Section 1910.55(b) of the rules of the Property Tax Appeal Board provides:

If a stipulation revising and correcting an assessment is agreed to by all interested parties, it may be taken into consideration by the Property Tax Appeal Board provided it is fair and reasonable based on the evidence in the record. The Board reserves the right to write a decision based on the facts, evidence and

exhibits in the record. (86 Ill.Admin.Code §1910.55(b)).

The Property Tax Appeal Board finds 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 12-02603.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$149,985 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code provides in pertinent 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)

The Board finds that the prior year's decision shall be carried forward to the subsequent tax year subject only to any equalization factor applied to that year's assessment. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board finds the record shows a .9833 equalization factor was applied in Vernon Township for the 2013 tax year. Additionally, the Board finds 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. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the Vernon Township equalization factor of .9833. ($\$149,985 \times .9833 = \$147,480$).

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



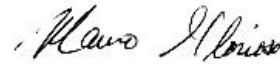
Member



Member



Member



Member



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: March 18, 2016



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.