



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

APPELLANT: Yehoshua Shlafrok
DOCKET NO.: 14-00071.001-R-1
PARCEL NO.: 16-26-207-024

The parties of record before the Property Tax Appeal Board are Yehoshua Shlafrok, 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 in this matter, 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: \$116,315
IMPR.: \$ 62,040
TOTAL: \$178,355

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 2014 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 Moraine 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. The appellant requested the subject's 2013 assessment be carried forward to the subsequent tax year 2014 pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's counsel asserted the subject property was an owner occupied residence and "this tax year is in the same general assessment period." The appellant submitted the Property Tax Appeal Board decision pertaining to the subject property for the 2013 tax year under Docket Number 13-00921.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$179,395. Based on this argument, the appellant requested a reduction in the subject's assessment to \$178,354.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$202,202 was disclosed. However, the subject's property record card shows the board of review reduced the subject's assessment to \$178,355. The board of review agreed 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 13-00921.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$179,395. The board of review's evidence disclosed the subject property is located in Moraine Township; a .9942 equalization factor was applied to all non-farm parcels in Moraine Township for the 2014 tax year; and tax year 2011 was the beginning of the most recent quadrennial general assessment cycle that runs through tax year 2014. The board of review argued the subject's 2014 final assessment of \$178,355 reflects the Board's prior year's decision plus application of Moraine Township equalization factor of .9942 pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Therefore, 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)

Both parties agree that section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185). 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)

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal the prior tax year under Docket Number 13-000921.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$179,395. The evidence further indicates the subject property is an owner occupied residential property. The Board finds that its 2013 decision shall be carried forward to the subsequent assessment year 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 2014 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). ($\$179,395 \times .9942 = \$178,355$). This evidence was not refuted by the appellant. 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.



Chairman



Member



Member



Member

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: July 22, 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.