



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

APPELLANT: Beth Binder
DOCKET NO.: 14-00418.001-R-1
PARCEL NO.: 17-31-102-010

The parties of record before the Property Tax Appeal Board are Beth Binder, the appellant, by attorney Glen L. Udell, of Brown, Udell, Pomerantz & Delrahim, Ltd. 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: \$683,636
IMPR.: \$228,176
TOTAL: \$911,812

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) 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 a 1.5 story dwelling of frame construction with 3,745 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full basement with 90% finished area, central air conditioning, three fireplaces and a three-car garage. The property is situated on 1.26 acres and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,500,000 as of January 1, 2012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$911,812.

The board of review submitted correspondence stating that the subject property was an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2011, 2012 and 2013 tax years.

In the 2013 appeal the Property Tax Appeal Board issued a decision in Docket No. 13-00422.001-R-1 confirming the subject's assessment of \$917,131 based on application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The board of review further explained that Moraine Township's general assessment period began in 2011 and runs through tax year 2014. For assessment year 2014 a township equalization factor of .9942 was applied. The board of review explained that the assessment for the 2014 tax year was calculated by applying the 2012, 2013 and 2014 equalization factors to the Property Tax Appeal Board's prior 2011 decision reducing the subject's assessment, in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Based upon this data, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant submitted a brief disputing the validity of the subject's estimated market value based upon carrying the prior year decisions of the Property Tax Appeal Board forward subject only to application of any equalization factor as called for by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In further support of the market value argument, counsel pointed out various aspects of the appellant's appraisal report, including the comparable sales in the appraisal which sold in 2010.

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. The Board further finds that no reduction is warranted. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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. (Emphasis added.) (35 ILCS 200/16-185)

The Board further finds that the subject property was the subject matter of an appeal for the 2011 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment. The record further disclosed the subject property is an owner occupied dwelling and the 2012 through 2014 tax years are in the same general assessment period. The record also disclosed that an equalization factors were applied in Moraine Township for 2012 through 2014. Furthermore, the prior decisions of the Property Tax Appeal Board for the prior tax years were

not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$911,812. On this record, the Property Tax Appeal Board finds the Lake County Board of Review followed the procedure as set forth by Section 16-185 of the Property Tax Code in determining the subject's assessment for the 2014 tax year and 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.



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.